



Essex-Windsor Solid Waste Authority Regular Board Meeting Agenda

Meeting Date: Tuesday, May 6, 2025

Time: 4:00PM

Location: Essex County Civic Centre
Council Chambers, 2nd Floor
360 Fairview Avenue West
Essex, Ontario N8M 1Y6

Meeting will be held in person for Board Members and staff. Media representatives and interested members of the general public are invited to attend in person.

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Wednesday, September 10, 2025
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12. Adjournment



Essex-Windsor Solid Waste Authority Regular Board Meeting MINUTES

Meeting Date: Tuesday, March 4, 2025
Time: 4:00 PM
Location: Essex County Civic Centre
Council Chambers, 2nd Floor
360 Fairview Avenue West
Essex, Ontario N8M 1Y6

Attendance

Board Members:

Gary McNamara – Chair	County of Essex
Michael Akpata	County of Essex
Rob Shepley	County of Essex
Gary Kaschak – Vice Chair	City of Windsor
Jim Morrison	City of Windsor

EWSWA Staff:

Michelle Bishop	General Manager
Steffan Brisebois	Manager of Finance & Administration
Cathy Copot-Nepszy	Manager of Waste Diversion
Tom Marentette	Manager of Waste Disposal
Madison Mantha	Project Lead
Teresa Policella	Executive Assistant

City of Windsor Staff:

Tony Ardovini	Deputy Treasurer Financial Planning
Jim Leether	Manager of Environmental Services
Mark Spizzirri	Manager of Performance Management and Business Case Development

County of Essex Staff:

Melissa Ryan	Director of Financial Services/Treasurer
David Sundin	Solicitor/Interim Director, Legislative and Community Services

Absent:

Drew Dilkens	City of Windsor (Ex-Officio)
Hilda MacDonald	County of Essex
Kirk Walstedt	County of Essex
Kieran McKenzie	City of Windsor
Mark McKenzie	City of Windsor

1. Call to Order

The Chair called the meeting to order at 4:00 PM.

2. Declaration of Pecuniary Interest

The Chair called for any declarations of pecuniary interest and none were noted. He further expressed that should a conflict of a pecuniary nature or other arise at any time during the course of the meeting that it would be noted at that time.

3. Approval of the Minutes

Moved by Michael Akpata

Seconded by Gary Kaschak

That the minutes from the Essex-Windsor Solid Waste Authority Regular Meeting, dated February 4, 2025, be **approved and adopted**.

**25-2025
Carried**

4. Business Arising from the Minutes

No items were raised for discussion.

5. Waste Diversion

A. Circular Materials Notice Re: Single-Stream Recycling

The General Manager presented the report regarding the correspondence received from Circular Materials (CM) on October 10, 2024, regarding the change from a dual-stream recycling system to a single-stream recycling system effective January 1, 2026, for all Eligible Sources (ES) in the City of Windsor (City) and seven County of Essex (County) municipalities.

Due to the lack of response or sense of urgency by CM regarding the Authority's concerns, Administration is recommending a letter signed by the General Manager, Chair and Vice Chair be issued to the CM President and Board of Directors. A draft letter that refers to the regulations is attached to the report.

The following are concerns raised by Authority Administration that have not yet been resolved:

- The timing of the single-stream launch may confuse residents with the Green Bin Program launch and cart roll-out.
- How will Circular Materials address capacity issues in households that normally require more than one cart to set out their recycling? Will loose cardboard be allowed alongside the 95G cart? CM has confirmed that

their collection contractor, GFL, will not be collecting loose cardboard at the curb. This is a significant issue.

- What is the plan to reuse/recycle currently used recycling boxes/carts that may not be compatible with the new 2026 program? CM has stated that the bins are not their assets so it is their position that the communications regarding what to do with them is not their responsibility and further they should not be communicating on something that is not theirs. Administration is looking for a definitive answer on how they will support the Authority so the bins are not disposed of in the Regional Landfill.

The Chair asked if there were any questions.

Mr. Kaschak stated he is in support of the letter being sent to CM.

Mr. Morrison commended Administration for moving forward with this. He asked if there is anyone at the provincial level or AMO that could help with this.

The General Manager noted that the Ministry of Environment and Conservation and Parks (MECP) has tasked the Resource Productivity and Recovery Authority (RPPRA) with the responsibility of enforcing the program per the regulations. She noted that the Chair and Vice Chair also suggested reaching out to the local MPPs. She noted that some of the issues may not get resolved but ultimately CM is required to pick up the material, per the regulation. If there is no resolution, residents will need to call and say that their material is not being picked up. She noted that a 95-gallon cart may be good for most residents but for anyone who puts out a lot of material, it may not be sufficient. The material will need to be packed properly. CM has stated that they are responsible for the program and therefore they can operate the way they want.

Mr. Morrison noted the frustration and to advocate the best we can.

Mr. Akpata asked why is CM making this difficult.

The General Manager responded that it comes down to cost. It is the Authority's understanding that GFL was the only bid in the region in response to CM's collection RFP. GFL's bid included moving to 95-gallon automated collection in 2026. The single-stream process causes less wear and tear on vehicles and is more efficient resulting in cost savings.

The Manager of Waste Diversion noted that CM has been challenging to work with on this single-stream collection change. The Authority's letter may encourage CM to approach GFL to pick up all the material. The Authority won't be backing down on addressing uncollected material and if enough calls are received from residents, the Authority will push additional communications to residents to contact CM.

The Chair commented that it has taken decades to work with residents to recycle properly. He will have a difficult time if they leave material at the curb. This region has been an example for the province on how recycling should be done and hopefully, we will receive support from other jurisdictions.

Mr. Kaschak commented that the inconsistencies across the province do not help.

The Manager of Waste Diversion noted that the communications department at CM has been the most receptive. They understand the importance of onboarding the residents. She indicated possibly forming a working group to assist and encourage residents to continue to recycle.

There were no further questions.

Moved by Gary Kaschak

Seconded by Rob Shepley

That the Board **receive** this report as information and **direct** Administration to issue formal communication co-signed by the Authority Chair, Vice-Chair and General Manager to Circular Materials requesting a timely resolution to all outstanding concerns regarding recycling program changes being implemented on January 1, 2026.

**26-2025
Carried**

B. Non-Eligible Recycling Program Update

The Manager of Waste Diversion provided an update to the Board on the Non-eligible Source Recycling (NES) program. She explained the approach that Administration intends to utilize to facilitate discussions and ultimately assist the Board in deciding whether to continue providing the service beyond December 31, 2025.

Authority Administration will prepare a detailed analysis of the existing program. The findings will be presented to the Board at a future meeting. Upon completion of the evaluation, a recommendation will be brought forward on how to proceed in 2026.

As outlined in the report, the following steps will be taken and data gathered in the following areas:

Step 1: Secure Processing Capacity with the Current Processor HGC

Step 2: Collection Options and Analysis

Step 3: Data

Step 4: Program Parameters

Step 5: NES at Authority Depots

Both the 2024 and 2025 costs will form part of the financial analysis. The City will provide 2024 actual costs shortly.

The Chair asked if there were any questions.

Mr. Kaschak commented that we don't want to leave these goods at the road but cost is key.

Moved by Rob Shepley

Seconded by Jim Morrison

That the Board **receive** the report as information.

27-2025
Carried

C. Annual Municipal Calendar Development Process Update

The Manager of Waste Diversion provided an update on the new "enhanced" development process of the 2026 municipal collection calendars.

In January, a thorough review of the process was conducted. A meeting was also held with municipal partners to address their concerns. As a result of this meeting, the following enhanced process was developed. The Manager of Waste Diversion described the new process that includes increasing the timeline from 4 to 8 months and a two-stage development process with sign-offs by municipalities at each stage. There are no financial implications at this time. She noted that more staff time will be required and staff resources will be monitored.

The Chair asked if there were any questions.

Mr. Morrison stated that he received emails from residents that the City collection calendar had the wrong information.

The Manager of Waste Diversion responded that the Authority's Communications Coordinator shared this information with the City and is working with City staff to have this corrected.

Mr. Shepley commented that he appreciates all the work at the Authority has put into this process.

There were no further questions.

Moved by Rob Shepley

Seconded by Gary Kaschak

That the Board **receive** this report as information.

28-2025

Carried

6. Waste Disposal

A. Budget Update: Cell 5N Construction at the Regional Landfill

The Manager of Waste Disposal stated the purpose of the report was to request the Board's approval for an increase in the upset limit for the Cell 5 North Construction project to cover additional costs due to unexpected increases in estimated sand and unusable soil quantities. Although the project is not expected to be completed until approximately July 2025, the project will exceed the original upset limit that was previously approved by the Board.

The original quantities for procurement were overseen by WSP (Engineering Consultant), however, it is noted that the quantities provided within the Tender were estimates, which may not have accurately reflected the actual quantities at the start of the project. The Authority has requested WSP provide a detailed estimate of the project's final cost including all work to date and anticipated future work. The Manager of Waste Disposal referred to Table 1 on page 30 of the agenda package which included a financial summary of the significant variances to the tender prices which resulted in a difference of \$1,146,826, excluding HST. There are no financial implications to the 2025 budget. As part of the 2026 Operating Plan and Budget, Administration will attempt to provide cost saving measures and other revenue generating strategies to reduce the financial impact associated with the increased cost of the project.

The Chair asked if there were any questions.

Mr. Morrison asked if the contractor was absorbing any of the costs and if the contractor should have conducted testing.

The Manager of Waste Disposal responded that soil boring tests were conducted by WSP. The contractor is under obligation to build according to the specifications. The quantity of unusable material has to be trucked somewhere and there is a cost associated with this. The contractor is not guaranteed what is in the ground.

Mr. Morrison commented that this will affect the budget in 2026. He asked if the forecasted 4.1% annual increase in the municipal assessment would be in jeopardy.

The General Manager responded that while Administration would have preferred knowing the volume of unusable material at the onset of the project, the cost would likely still be the same because the contractor is paid based on the number of cubic metres of material moved. As for the financial implication, the cost of cell development is spread out over the remaining useful life of the landfill. The figures are based on the estimated cost for the remaining cells to be developed through 2040. This will impact 2026 through 2040 as estimates are prepared. The final financial implications will be determined once the cell is

complete and all costs have been finalized. When there is a cell development, a survey is completed and the beginning and end of the project in order to determine actual quantities. Some savings may be realized at the end of the project when the final survey is completed.

Further discussion took place regarding the uncertainty of the material found during the excavation of large areas of land. Even with sampling in place, it is often difficult to be certain of the nature of the material being excavated.

Moved by Gary Kaschak

Seconded by Rob Shepley

That the Board **approve** the request for an increase in the upset limit for the Regional Landfill, Cell 5 North Construction (Tender Contract 9-2024) with a revised upset limit from \$12,035,300 (plus HST) to \$13,182,126 (plus HST).

29-2025
Carried

7. Finance and Administration

A. Appointment of External Auditor 2025 to 2029

The Manager of Finance presented the report and recommended that the Board approve the reappointment of KPMG LLP (KPMG) as the Authority's external auditor for a five-year term commencing on January 1, 2025.

He noted that KPMG is also the external auditor for both the County and the City. Further, since the Authority's financial statements are consolidated with the County and the City, utilizing the same auditor provides efficiencies during the audit process and cost-savings. KPMG was also reappointed as the County's auditor.

The actual cost of audit fees of \$17,000 for 2025 will result in a \$2,000 unfavourable variance compared to the \$15,000 estimate presented in the 2025 Operational Plan and Budget.

Moved by Rob Shepley

Seconded by Jim Morrison

That the Board **approve** the reappointment of KPMG LLP as the Essex-Windsor Solid Waste Authority external auditor for a five-year term commencing on January 1, 2025.

30-2025
Carried

8. New Business

No new items were presented.

9. Other Items

No other items raised for discussion.

10. By-Laws

A. By-Law 6-2025

Moved by Gary Kaschak

Seconded by Michael Akpata

That By-Law 6-2025, Being a By-Law to **reappoint** KPMP LLP as the Essex-Windsor Solid Authority External Auditor for a five-year term commencing January 1, 2025.

**31-2025
Carried**

B. By-Law 7-2025

Moved by Gary Kaschak

Seconded by Jim Morrison

That By-Law 7-2025, being a By-law to Confirm the Proceedings of the Board of the Essex-Windsor Solid Waste Authority be given three readings and be **adopted** this 4th day of March, 2025.

**32-2025
Carried**

11. Next Meeting Dates

Tuesday, April 1, 2025

Tuesday, May 6, 2025

Tuesday, June 3, 2025

Wednesday, July 9, 2025

Wednesday, August 13, 2025

Wednesday, September 10, 2025

Tuesday, October 7, 2025

Tuesday, November 4, 2025

Tuesday, December 2, 2025

12. Adjournment

Moved by Rob Shepley

Seconded by Jim Morrison

THAT the Board stand **adjourned** at 5:04 PM.

**33-2025
Carried**

All of which is respectfully submitted.

Gary McNamara
Chair

Michelle Bishop
General Manager



Essex-Windsor Solid Waste Authority Administrative Report

April 10, 2025

To: The Chair and Board of the Essex-Windsor Solid Waste Authority

From: Catharine Copot-Nepszy, Manager of Waste Diversion

Meeting Date: Tuesday, May 06, 2025

Subject: 2024 Residential Waste Diversion Report

Purpose

To present a summary of key findings included in the 2024 Residential Waste Diversion Report (attached separately).

Background

Annually, the Authority produces a Residential Waste Diversion Report which contains information on various waste diversion programs and the related residential waste diversion rate. Besides fulfilling Condition 5.2 of the Environmental Assessment Approval for the Essex-Windsor Regional Landfill (Landfill), the report also provides the Authority with a source of information on its waste diversion programs.

As part of the implementation of Ontario Regulation 391/21, the Blue Box program transitioned to Extended Producer Responsibility (EPR) on August 28, 2024. This transition shifted responsibility for managing the Blue Box program from municipalities to producers, marking a significant change in how diversion data is collected and reported.

As a result, the Authority sought post-transition data (August 28, 2024, to December 31, 2024) from Circular Materials (CM) for accurate reporting of diversion statistics for the full year of 2024.

However, correspondence received from Circular Materials on March 7, 2024, indicated that the sharing of such data was not a regulatory obligation under the

current framework. CM further clarified that they did not have the necessary infrastructure or resources in place to accommodate municipal data requests.

As a result, there was a notable gap in the data required for the typical full-year analysis. To address this, the Authority Administration developed an alternative approach to ensure that 2024 diversion statistics could still be accurately reported and compared to 2023 data. The solution involved utilizing available actual Blue Box Program data from two specific periods:

1. **Actual Blue Box Program Data for January 1, 2024, to August 27, 2024:** This period represents the data collected before the EPR transition, allowing for a baseline of diversion statistics to be established.
2. **Actual Blue Box Program Data for August 28, 2023, to December 31, 2023:** This data was used to represent the final months of the Blue Box program under municipal management, offering a comparison point for the subsequent EPR period.

Discussion

The major highlights of the 2024 Residential Waste Diversion Report are listed below:

- The overall waste diversion rate for 2024 was 30.6%. This figure represents the number of residential tonnes diverted from the Landfill versus residential refuse collected at the curb. The increase in residential refuse and decrease in diverted tonnes both impacted the 2024 rate. Note that diverted tonnes dropped primarily as a result of a significant decrease in the amount of delivered yard waste in 2024 (18,599 tonnes in 2024 versus 23,440 tonnes in 2023). This program typically fluctuates annually due to various factors such as inclement weather, which in 2023 led to a higher diversion rate.
- Residential recycling tonnes collected pre-Transition in 2024 were on track with 2023 reported tonnes. After building out 2024 tonnage quantities, the 2024 tonnages (21,657 tonnes) were comparable to 2023 (21,623 tonnes) tonnages. This trend was also similar for marketed residential tonnage quantities. Furthermore, strong market conditions in the first three quarters of 2024 yielded a favourable basket-of-goods revenue of \$199/tonne as compared to 2023 (\$140/tonne).
- The intake of other recyclables including white goods, used tires, metal, bikes, election signs, pallets, shingles/road base, textiles, plastic flower pots, Authority diversion program plastic containers (e.g., blue boxes,

composters), and electronics were higher in 2024 (6,658 tonnes) compared to 2023 (6,335 tonnes). While some materials had slight decreases due to market changes (e.g., lighter electronics, metals), there were also increases from new markets such as wood pallets and shingles/road base in this category in 2024.

- As noted earlier, total inbound residential organics, also known as leaf and yard waste, decreased significantly in 2024. Decreases from both the municipal and residential sectors were noted in 2024 and may have resulted from inclement weather experienced in the region in 2023. Further, Garden Gold Compost sales continue to be comparable in 2024 (\$269,687) to 2023 (\$267,477). Program sales include: bulk sales, residentially delivered compost, bag-your-own compost, and prepackaged compost. Other programs such as the backyard composter program, FoodCycler program, also continue to favourably enhance diversion efforts in the region.
- In 2024, the Recycle Coach App was used significantly to communicate the transition of the Blue Box program to residents. As a result, interactions increased to 3.9M from 3.4M interactions in 2023. Interactions include: reminders sent on collection schedules and/or changes, materials searches (what goes where function), page and calendar views. Similarly, a significant increase in notifications (283,047 in 2024 to 37,566 in 2023) due to the transition of the Blue Box program may have inversely influenced a slight drop in users (27,020 in 2024 to 28,308 in 2023). Other App functions such as material searches and calendar views reflect higher engagement in 2024 than 2023.
- Finally, Reuse Centre visitors for the Hazardous and Special Product (HSP) program remained high (1,967 visitors) and similar to 2023 (2,023 visitors). These visitors in 2024 walked away with 31,474 products or 49,308 kg of paint and miscellaneous materials. This program also saw a slight decrease in 2024 diversion (602 tonnes in 2024 versus 640 tonnes in 2023). This decrease may be a result of the complimentary curbside waste oil collection that occurred with the Blue Box program that ceased on August 27, 2024, as a result of Transition. Instead, residents have been informed that they will need to continue to recycle these materials through one of three Authority Depots, as they do for all other HSPs.

Financial Implications

There are no financial implications of this report.

Recommendation

That the Board ***receive*** *this report as information.*

Submitted By



Catharine Copot-Nepszy, Manager of Waste Diversion

Attachment: 2024 Residential Waste Diversion Report (separate cover)



Essex-Windsor Solid Waste Authority Administrative Report

April 25, 2025

To: The Chair and Board of the Essex-Windsor Solid Waste Authority

From: Catharine Copot-Nepszy, Manager of Waste Diversion

Meeting Date: Tuesday, May 06, 2025

Subject: Green Bin Program Cart Maintenance Contract Award

Purpose

The purpose of this report is to recommend that the Board authorize the execution of the Provisional Services item titled Ongoing Maintenance and Distribution Program, as outlined in the Request for Proposal (RFP) 2024-06-25, and included in the contract for the supply and initial distribution of Green Carts and Kitchen Containers under the Green Bin Program previously awarded to IPL North America Inc., at a cost of \$29.50 per service request, exclusive of HST, where this unit cost shall be adjusted in accordance with CPI only and shall be calculated each year.

Further, that the Board approve a two (2) year contract term for these Provisional Services, where the Authority reserves the right to extend the term in one-year (1) extensions or portions of a year thereof which shall be negotiated by both Parties such that the term of the Provisional Services does not extend past that of the Base Services, and such extensions shall be under the same terms and conditions as contained within the executed contract.

Background

On September 11, 2024, the Authority Board awarded RFP 2024-06-25, for the supply and initial distribution of Green Carts and Kitchen Containers for the Green Bin Program to the Preferred Proponent, IPL North America Inc. (IPL).

The RFP included the supply and distribution to households in advance of the Green Bin Program implementation in two phases (October 2025 and 2026). It also included the supply of new and replacement Green Carts and Kitchen

Containers for a period of five (5) years, with an option for four (4) additional one-year (1) extensions.

The contract requires IPL to provide a warranty period of 10 years on the cart and 5 years on the kitchen container. The warranty must address issues such as, but not limited to, damage or cracking, lock or wheel failure, failure of the body and lid to retain the original shape.

Discussion

The Green Carts purchased for use in the Green Bin Program are and will remain the assets of the Authority, as the program requires residents to use the cart provided to participate in the program. This ensures that the material can be collected by the automated collection vehicle.

Therefore, the provision of timely service for cart repairs, the replacement of damaged, stolen, or missing Green Carts, the distribution of cart kits to new households, and/or cart removal from households is essential to maintain and grow resident participation. Therefore, a process must be established to provide these services, which is common practice in many municipalities across Ontario. For example, the Region of Peel currently contracts with IPL for a similar scope of services, but on a larger scale, as they maintain three (3) different size carts for various waste programs. Further, through review of other Green Bin programs, it was found that having an experienced service provider, such as IPL, is critical to the successful service delivery of a cart maintenance program and associated asset tracking, especially at the onset of a new program.

Therefore, the RFP sought proposals and pricing under Task 3 for the potential provisional services of an Ongoing Maintenance and Distribution Program. This was an aspect of the work that Administration considered to potentially provide using in-house resources, but the Authority was interested in the pricing to contract out this work, especially during the program launch, and as such was listed as Provisional Services.

The RFP stated that at the Authority's discretion, the Authority may or may not award these Provisional Services, in whole or in part, and include them in the contract with ninety (90) days notice to the Successful Proponent. The contract term for these provisional services would be for a minimum of 2 years, subject to negotiations with the Successful Proponent, to align and support the launch of Phases 1 and 2 of the Green Bin Program.

As it is a new program, it is difficult to quantify the number of service requests that may be received annually. In discussions with other regions and IPL, it is

estimated that the Authority may receive approximately 10,000 service requests per year based on the estimated number of Green Carts that will be issued.

The plan to operate this new program includes the Authority managing service requests and dispatching the work for completion. All service requests are to be completed within five (5) business days, with the goal of the cart being ready for the next scheduled collection day.

The IPL submission included a detailed overview of the program that would be established using their previous experience providing this service to other municipalities. IPL currently has over 1.6 million Green Carts under maintenance contract using their custom software program (BINDEL CMS) and experienced service providers. Further, IPL will have a detailed contingency plan for delays caused by unforeseen circumstances, including but not limited to labour issues, inclement weather, equipment breakdown, supply shortages, etc., to ensure this program is successful.

The basic service model includes up to 55 service requests per day, which IPL has estimated for this region. Service requests are delivered according to the program specifications and rules defined by the Authority. If requests increase beyond the allocated 55 service requests per day, then IPL will need to add the appropriate number of staff teams to support these excess requests.

Below are key aspects of the turnkey program that were included in IPL's submission:

- A cart maintenance software, BINDEL CMS, and Resident Online self-serve Portal;
- 2500 sq. ft. operating warehouse (includes all utilities, insurance, etc.);
- Distribution and support administrator;
- Forklift (includes fuel, repairs and maintenance);
- One Maintenance Team-driver & labour (includes labour and associated costs);
- One maintenance vehicle (includes fuel & insurance);
- Picture support & verification for all repair/damage calls;
- Repair or Replacement of all Green Carts and/or associated parts;
- Asset & Inventory Management - manage & maintain cart and parts inventory, RFID tags or program media (education or information packages, labels, door hangars), and regular reporting;
- Decommissioned Green Carts would be fitted with re-useable parts;
- New and Ongoing Residential/BIA Cart Deliveries;
- Service requests are delivered according to the program specifications/rules;

- Real-time updates of the Master Data file, including GPS delivery coordinates, time stamping, real-time tracking; and
- Maintain Customer Database & Service tracking for Work Requests.

IPL's custom work order and cart management software, BINDEL CMS, is included in the cost. BINDEL CMS will provide residents with a self-serve portal that can be accessed through the Authority's website and used by the Authority's staff who triage issues through its call centre. Administration will be working with the City of Windsor shortly to determine how this will work with 311.

This software will house a complete inventory of all Green Carts in service that are linked to a municipal address through the cart RFID tag. This will provide the Authority with reports on resident requests for service, as well as other statistics such as repair type trends, etc. All data is captured and available for customer service operations, verification or proof of service, budgeting, as well as cost reduction opportunities.

Financial Implications

From the details provided, it is clear that the service process is complex and not a service that the Authority has experience providing. Administration considered to start this program with in-house services, but identified that significant staff resources would be required to develop policies, custom software systems, procedures, and to recruit and train staff. Capital costs would be required to obtain vehicles, tools, and other operating supplies. Further, some examples of ongoing general program costs would include staff costs, storage facility fees, insurance, fuel and ongoing repairs and maintenance costs.

Moreover, the unknown number of service requests is also a significant factor. For example, if more requests than initially expected are received, IPL is able to quickly dispatch additional staff if required. This unknown would be significantly harder to support if this was done in-house.

In consideration of the above, and the timing of the delivery of cart kits in advance of the October Phase 1 launch date, retaining IPL supports Authority Administration and staff resources to get this complex program up and running. This allows focus on all priority aspects of launching a Green Bin Program such as supporting its residents through promotion and education, customer service, launch of a new transfer station and operation, as well as getting new collection and processing contracts started to name a few.

Further, Administration identified that it may be difficult to implement such a program and take it away in the event that IPL is the more cost-effective option to

deliver the program. Allowing the program to run for a minimum of 2 years allows time to gather data for better program and budget planning.

As previously noted, the RFP sought proposals and pricing under Task 3 for the potential provision of ongoing distribution of cart kits, Green Carts, Kitchen Containers, or other materials to newly built homes, as well as maintenance or replacement service requests. The financial implications of this provisional service are outlined below.

Cost of Provisional Services – Ongoing Maintenance and Distribution Program

Description	Price per Service Request	Est. Annual Quantity	Total Estimated Annual Cost
Supply of Green Carts and Kitchen Containers	\$29.50	10,000	\$295,000

The 2025 Operational Plan and Budget and the Green Bin Program 2026 and 2027 Financial Forecast reports include the cost to engage IPL to provide the service at the cost per service request provided in the RFP. Note that the 2025 Operational Plan and Budget cost is prorated due to the October launch for Phase 1. Therefore, no financial implications have been identified at this time.

Recommendation

- 1. That** the Board **approve** the execution of the Provisional Services item titled Ongoing Maintenance and Distribution Program, as outlined in the Request for Proposal (RFP) and included in the contract for the supply and initial distribution of Green Carts and Kitchen Containers under the Green Bin Program previously awarded to IPL North America Inc., at a cost of \$29.50 per service request, exclusive of HST, where this unit cost shall be adjusted in accordance with CPI only and shall be calculated each year.
- 2. And further, that** the Board **approve** a two (2) year contract term for these Provisional Services, where the Authority reserves the right to extend the term in one-year (1) extensions or portions of a year thereof which shall be negotiated by both Parties such that the term of the Provisional Services does not extend past that of the Base Services, and such extensions shall be under the same terms and conditions as contained within the executed contract.

Submitted By

A handwritten signature in blue ink, appearing to read "Copot-N", is positioned above a light gray rectangular box.

Catharine Copot-Nepszy, Manager of Waste Diversion



Essex-Windsor Solid Waste Authority Administrative Report

April 28, 2025

To: The Chair and Board of the Essex-Windsor Solid Waste Authority

From: Tom Marentette, Manager of Waste Disposal

Meeting Date: Tuesday, May 06, 2025

Subject: 4 Wheel Drive Utility Tractor Tender Result and Award

Purpose

The purpose of this report is to recommend the award of the tender for one new Massey Ferguson, Model 6713 Utility Tractor to Advantage Equipment Ltd. to be used at the Essex-Windsor Regional Landfill, closed Landfill No. 2 and closed Landfill No. 3.

Background

The Essex-Windsor Solid Waste Authority operates and maintains three sites: the active Essex-Windsor Regional Landfill (RL), Closed Landfill No. 2 (LF2), and Closed Landfill No. 3 (LF3). Each site requires extensive grass cutting regularly throughout the growing season.

Maintaining regularly cut grass is an important operational and regulatory requirement. The Ministry of the Environment, Conservation and Parks (MECP) mandates vegetation control on landfill sites to minimize fire risk, discourage wildlife attraction, control erosion, and allow for proper visual inspection of surface conditions such as settlement or leachate springs. Additionally, regular grass cutting helps maintain a neat and orderly appearance, which supports positive community relations and reduces nuisance complaints from neighbouring residents and property owners.

The Authority's existing tractor, a 2011 Kubota, has reached the end of its useful life and needs to be replaced.

Discussion

In March 2025, the Authority issued a public tender for the supply of one (1) new 4-Wheel Drive Utility Tractor. The document specified a new 2024 or 2025 model year, 4-cylinder diesel engine, and 109 PTO horsepower. The new unit will be used for pulling the existing triple-deck bush hog mower and includes an enclosed cab for operator safety and comfort.

The tender was posted through Bids & Tenders and closed on April 24, 2025, at 12:00 p.m. Three submissions were received. All submissions were reviewed for compliance with the tender specifications.

The tender results are as follows:

Supply of one 4 Wheel Drive Utility Tractor;

Company	Make	Price (Excl. taxes)
Advantage Farm Equipment Ltd., Wyoming, Ont.	Massey Ferguson 6713	\$121,655.00
C.L Benninger Equipment (1995) Ltd., Essex, Ont.	Kubota M6-131	\$134,900.00
Delta Power Equipment, Mitchell, Ont.	New Holland T5.130 DCT	\$150,000.00

Advantage Farm Equipment Ltd. submitted the lowest compliant bid. The proposed Massey Ferguson 6713 meets all tender specifications, is available in stock, and can be delivered promptly upon approval.

Upon acquisition, the existing tractor will be sold via a competitive public process (e.g., GovDeals).

Financial Implications

The 2025 Operational Plan and Budget includes an estimate of \$160,000 for this capital purchase. The recommended unit, priced at \$121,655.00 (plus applicable taxes), is considerably below the budgeted figure.

As included in the Budget, the new unit will be financed by a contribution from the Equipment Replacement Reserve.

Recommendation

That the Board **approve** the purchase of one Massey Ferguson 6713 Utility Tractor from Advantage Equipment Ltd. at a cost of \$121,655.00 plus applicable taxes.

Submitted By



Tom Marentette, Manager of Waste Disposal



Essex-Windsor Solid Waste Authority Administrative Report

May 1, 2025

To: The Chair and Board of the Essex-Windsor Solid Waste Authority

From: Steffan Brisebois, Manager of Finance and Administration

Meeting Date: Tuesday, May 06, 2025

Subject: 2024 Financial Statements and Auditors' Report

Purpose

The purpose of this report is to present the Authority's 2024 audited financial statements as well as KPMG's Auditors' Report.

Discussion

KPMG has issued an "unmodified" audit opinion regarding the 2024 financial statements meaning that the statements "...present fairly, in all material respects, the financial position of the Authority as at December 31, 2024 and the results of its operations and changes in net debt and cash flows for the year then ended.

2024 Financial Statements

The following is a presentation of the major figures included in the 2024 financial statements.

Statement of Financial Position

Due from City of Windsor

The Canada and Province of Ontario stripped coupon bonds amounting to \$5,317,750 held in trust by the City of Windsor matured on December 4, 2024. The funds stemmed from the proceeds earned from the settlement of the MFP suit and were held in the Authority's Future Cell Development Reserve. In calendar 2024, \$2,658,825 of the matured funds financed a portion of the Cell 5 North

project, while the remaining funds will be held in the Future Cell Development Reserve to fund the construction of the Cell 5 South at a future date.

Regional Landfill Asset Retirement Obligation

The balance of \$35,114,746 (2023 - \$33,689,673) represents the liability that must be recorded in the Authority's financial statements in accordance with a calculation prescribed by section PS 3280 Asset Retirement Obligations ("ARO") of the Public Sector Accounting Board recommendations. As part of the ARO standards, the Authority is required to recognize an asset retirement obligation liability and capitalize the costs in the Authority's Tangible Capital Asset ("TCA") listings if the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

In accordance with the ARO standards, the Authority was obligated to recognize both the ARO liability and the ARO asset the day the Essex-Windsor Regional Landfill began accepting waste on June 30, 1997. At that time, the Authority became legally obligated to incur retirement costs as per Environmental Compliance Approval ("ECA") A011101 issued November 16, 2020 (replacing previous ECA's).

The \$35,114,746 ARO liability represents the present value (the current value of a future sum of money based on a constant rate of return) of the future costs anticipated to be incurred after the closure of the Regional Landfill. Included in the future costs are all direct costs associated with closing the Regional Landfill and the costs to monitor and maintain the asset. The liability must be shown whether or not funds have been set aside.

The actual reserve balance (Regional Landfill Perpetual Care Reserve) as of December 31, 2024 is \$2,733,513 (2023 - \$2,638,536). The reserve balance is the result of the Authority's 2011 Business Review. The consultant recommended that, based on the current projection of available landfill capacity, the \$500,000 annual contribution to the Regional Landfill Perpetual Care Reserve be suspended until the Sunlife debenture payment period is complete in 2031. At that time, contributions to the Perpetual Care Reserve will be resumed. Also, the Authority capped the current Regional Landfill Perpetual Care Reserve balance at \$2,000,000 plus interest earned until the debenture has been repaid and the balance in the reserve is transferred to the Rate Stabilization Reserve. The Authority board adopted these recommendations at the November 2011 Board meeting.

Net Long-Term Liability

The balance of \$44,703,797 represents a debenture due to Sun Life Assurance Company Limited on account of the Regional Landfill. The City of Windsor and the County of Essex are jointly liable for this debenture. The last payment is scheduled for 2031.

Reserve Funds

The nature and balances of the reserves as of December 31, 2024, are shown in the following table. The \$46,412,392 in total reserves forms part of the calculation of the (\$9,472,322) Accumulated Deficit as found on the Statement of Financial Position and Note 8 of the financial statements.

Reserve Name	Description	Balance as at December 31, 2024
Rate Stabilization	To manage future years' tipping fees	\$10,158,988
Waste Reduction	To assist with the organic program implementation	\$1,878,565
Recycling	To assist with increased program delivery costs relating to the Blue Box Program	\$0
Working Capital	To manage cash flow	\$650,000
Insurance	To fund potential deductible costs	\$250,000
Recycling and Landfill Equipment Replacement	Equipment replacement	\$11,772,243
Regional Landfill Debt Retirement	To pay Sun Life Debenture for the Regional Landfill	\$6,474,035
Regional Landfill	To be used for Reg. LF related property matters	\$2,676,756
Regional Landfill Perpetual Care	To be used once the landfill is closed	\$2,733,513

Reserve Name	Description	Balance as at December 31, 2024
Regional Landfill Future Cell Construction	To fund a portion of Cells 4 South and 5 South	\$9,274,170
Landfill #2 Perpetual Care Accumulated Surplus	These monies will be used to finance 2025 expenses	\$95,493
Landfill #3 Perpetual Care Accumulated Surplus	These monies will be used to finance 2025 expenses	\$448,629
As of December 31, 2024	Total	\$46,412,392

Tangible Capital Assets

The balance of \$31,344,050 represents the net book value of Authority assets. This figure is comprised of \$96,855,269 in historical costs of the assets less accumulated depreciation of \$65,511,219. Assets include such items as buildings, machinery, heavy equipment, vehicles, land, Asset Retirement Obligation and the Regional Landfill.

Statement of Operations and Accumulated Deficit

2024 Accumulated Deficit

The Accumulated Deficit totalling (\$9,472,322) as at December 31, 2024, represents the Authority's equity or retained earnings and is a function of the net investment in capital, unfunded liabilities, long-term debt and reserve balances.

Highlighted in the chart below is a summary comparison of the Authority's Accumulated Surplus for 2024:

Description	2024 Accumulated Deficit	2023 Accumulated Deficit
Invested in tangible capital assets (net)	\$31,344,050	\$27,532,828
Unfinanced Capital	(7,033,174)	(5,467,020)
Long-term debt	(44,703,797)	(48,759,165)
RL ARO & employee benefit liabilities	(35,491,793)	(33,999,087)
Reserves	46,412,392	49,399,849
Total	(\$9,472,322)	(\$11,292,595)

2024 Operating Deficit and Rate Stabilization Reserve Changes

The following table summarizes specific revenues and expenditures where actual results differed materially from what was presented in the 2024 projection figures in the 2025 Operational Plan and Budget, which was approved November 5, 2024, Board meeting. The final 2024 operating deficit amounted to (\$567,530), representing a favourable variance of \$965,980 from the 2024 projected deficit of (\$1,533,510) included in the 2025 Operating Plan and Budget.

Description of Variance to Projected Figure	Variance
Higher revenue from the sale of recycled material	\$352,750
Lower City of Windsor Blue Box County Collection program cost	\$140,270
Higher revenue from Stewardship Ontario due to the wind-up of the Blue Box Program	\$108,690
Higher revenue from IC&I delivered refuse for disposal	\$107,140
Higher interest income	\$87,180
Higher revenue from ICI non-landfillable material	\$78,320
Lower costs payable to the City of Windsor to operate the City of Windsor Blue Box Collection, Non-Eligible Source Recycling Collection, Public Drop Off & Transfer Station 1 Operations	\$75,920
Higher Circular Material revenue for the operation of the Blue Box collection depot	\$56,800
Higher revenue from municipally delivered refuse for disposal	\$53,480
Lower expenditures in various programs	\$16,530
Higher Regional Landfill Host Compensation due to increased tonnes delivered	(\$111,120)
Total	\$965,980

Notes to The Financial Statements

Note 8 Accumulated Deficit

Note 8 includes disclosure of \$24,310,876, which pertains to the net book value of tangible capital assets. This figure is derived from the figure shown on the Statement of Financial Position of \$31,344,050 less \$7,033,174. The \$7,033,174 figure represents the amount that must be raised by the Authority in future years to retire the debt associated with the acquisition and construction of capital items from prior years. The funds required to finance the acquisition of these capital items came from internal borrowing from various Authority reserves. This was done so that external borrowing wouldn't take place. The Authority can borrow from its own reserves at a better rate of interest than from an external source such as a bank. The \$7,033,174 figure is not shown as a separate schedule within the financial statements and is therefore presented within this report:

Description	Unfinanced Capital
Regional Landfill Heavy Equipment (2020 - 2024)	\$221,397
Regional Landfill Cell #3 South & Cell #5 North (2016 - 2027)	6,012,540
Windsor Transfer Station (2008 - 2027)	238,448
Recycling Centre Building (2008 - 2027)	560,789
Total Unfinanced Capital	\$7,033,174

Financial Implications

The 2024 operating deficit of \$(567,530) has been transferred from the Rate Stabilization Reserve.

Recommendation

THAT the Board **approve** this report, the 2024 financial statements and the associated auditors' report.

Submitted By



Steffan Brisebois, Manager of Finance and Administration

Attachment(s): 2024 Auditors' Report & Financial Statements

Financial Statements of

**ESSEX-WINDSOR SOLID
WASTE AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2024

INDEPENDENT AUDITORS' REPORT

To the Members of the Essex-Windsor Solid Waste Authority

We have audited the financial statements of Essex-Windsor Solid Waste Authority (the Entity), which comprise:

- the statement of financial position as at December 31, 2024
- the statement of operations and accumulated deficit for the year then ended
- the statement of change in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at end of December 31, 2024, and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “Auditors’ Responsibilities for the Audit of the Financial Statements” section of our auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

[DATE]

ESSEX - WINDSOR SOLID WASTE AUTHORITY

STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023

	2024 \$	2023 \$
FINANCIAL ASSETS		
Cash and temporary investments	40,494,424	38,950,387
Accounts receivable	7,942,760	6,579,898
Due from City of Windsor (Note 2)	-	5,090,907
Other current assets	1,282	1,282
TOTAL FINANCIAL ASSETS	48,438,466	50,622,474
FINANCIAL LIABILITIES		
Due to County of Essex	1,154,929	1,129,586
Accounts payable and accrued liabilities	7,435,400	5,870,886
Holdbacks payable	741,283	2,531
Employee benefits payable (Note 4)	377,047	309,414
Regional landfill asset retirement obligation (Note 5)	35,114,746	33,689,673
Net long term liability (Note 6)	44,703,797	48,759,165
TOTAL FINANCIAL LIABILITIES	89,527,202	89,761,255
NET DEBT	(41,088,736)	(39,138,781)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 7)	31,344,050	27,532,828
Prepaid expenses and deposit	272,364	313,358
TOTAL NON-FINANCIAL ASSETS	31,616,414	27,846,186
ACCUMULATED DEFICIT (Note 8)	(9,472,322)	(11,292,595)
CONTINGENCY (Note 11)		

The accompanying notes are an integral part of this financial statement.

ESSEX - WINDSOR SOLID WASTE AUTHORITY

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED DECEMBER 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023

	Budget 2024 \$ (Note 9)	Actual 2024 \$	Actual 2023 \$
Revenue			
Tipping fees	26,488,450	27,678,862	27,173,008
Sale of recyclable materials	1,721,100	2,694,750	2,645,290
Recovery of perpetual care costs	728,850	728,850	885,650
Rent	224,400	332,582	224,388
Interest income	1,811,870	2,248,842	2,185,507
Sale of scrap metal - public drop-off depots	130,000	133,168	96,583
Other	461,800	1,401,239	603,780
Stewardship Funding - recycling operating funding	2,381,060	2,540,689	2,942,508
Stewardship Funding - municipal household or special waste	170,900	162,080	150,821
Sale of electronics	64,500	58,573	61,378
Sale of blue boxes	29,000	24,926	35,050
Sale of organic material	230,000	269,135	267,477
Total revenue	34,441,930	38,273,696	37,271,440
Expenses			
Administration	2,271,750	2,286,145	2,088,006
Realty	27,530	16,598	16,026
Recycling	7,506,890	7,367,941	10,326,812
Municipal Hazardous or Special Waste	723,900	644,367	471,349
Waste Reduction and Reuse	1,394,700	1,271,186	1,415,378
Advertising and Public Education	358,000	371,754	313,052
Perpetual Care - Landfill Site # 2	344,000	285,529	264,574
Perpetual Care - Landfill Site # 3	774,900	385,528	414,375
Regional landfill	7,854,080	6,206,895	4,429,148
Regional landfill - initial construction and future cell development	-	(4,055,366)	(3,728,912)
Windsor Transfer Station #1	2,211,800	2,296,493	2,240,982
Kingsville Transfer Station #2	831,100	874,458	803,846
Windsor Public Depot	1,580,300	1,496,988	1,449,578
Regional landfill debenture payments	6,069,930	6,918,068	6,841,704
Town of Essex compensation	3,468,540	3,672,415	3,994,909
Residents compensation	86,900	94,334	92,560
Post employment/retirement employee benefits	-	67,633	27,483
Regional landfill asset retirement obligation (Note 5)	-	1,425,073	1,367,239
Amortization of tangible capital assets	3,784,782	3,784,782	4,989,956
Loss from the sale of tangible capital assets	-	1,042,602	-
Total expenses	39,289,102	36,453,423	37,818,065
Annual surplus (deficit)	(4,847,172)	1,820,273	(546,625)
Accumulated deficit, beginning of year		(11,292,595)	(10,745,970)
Accumulated deficit, end of year		(9,472,322)	(11,292,595)

The accompanying notes are an integral part of this financial statement.

ESSEX - WINDSOR SOLID WASTE AUTHORITY

STATEMENT OF CHANGE IN NET DEBT

FOR THE YEAR ENDED DECEMBER 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023

	Budget 2023 \$ (Note 9)	Actual 2024 \$	Actual 2023 \$
Annual surplus (deficit)	(4,847,172)	1,820,273	(546,625)
Acquisition of tangible capital assets	(11,199,500)	(8,649,955)	(718,035)
Amortization of tangible capital assets	3,784,782	3,784,782	4,989,956
Loss on sale of tangible capital assets	-	1,042,602	-
Proceeds on sale of tangible capital assets	-	11,349	-
	<u>(12,261,890)</u>	<u>(1,990,949)</u>	<u>3,725,296</u>
Acquisition of prepaid expenses and deposits	-	(272,364)	(313,358)
Use of prepaid expenses and deposits	-	313,358	374,234
	<u>-</u>	<u>-</u>	<u>-</u>
Change in net debt	(12,261,890)	(1,949,955)	3,786,172
Net debt, beginning of year	<u>(39,138,781)</u>	<u>(39,138,781)</u>	<u>(42,924,953)</u>
Net debt, end of year	<u><u>(51,400,671)</u></u>	<u><u>(41,088,736)</u></u>	<u><u>(39,138,781)</u></u>

The accompanying notes are an integral part of this financial statement.

ESSEX - WINDSOR SOLID WASTE AUTHORITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023

	2024 \$	2023 \$
Cash provided by (used in):		
Operation Activities		
Annual surplus (deficit)	1,820,273	(546,625)
Items not involving cash:		
Amortization of tangible capital assets	3,784,782	4,989,956
Loss on sale of tangible capital assets	1,042,602	-
Change in employee benefits payable	67,633	27,482
Regional landfill asset retirement obligation	1,425,073	1,367,239
Change in non-cash assets and liabilities:		
Accounts receivable	(1,362,862)	(1,376,360)
Due from City of Windsor	5,090,907	(191,116)
Prepaid expenses and deposits	40,994	60,876
Due to County of Essex	25,343	633,392
Accounts payable and accrued liabilities	1,564,514	170,449
Holdbacks payable	738,752	2,531
Net change in cash from operating activities	14,238,011	5,137,824
Capital Activities		
Proceeds on sale of tangible capital assets	11,349	-
Cash used to acquire tangible capital assets	(8,649,955)	(718,035)
Net change in cash from capital activities	(8,638,606)	(718,035)
Financing Activities		
Decrease in net long term liability	(4,055,368)	(3,728,911)
Net change in cash from financing activities	(4,055,368)	(3,728,911)
Net change in cash and temporary investments	1,544,037	690,878
Cash and temporary investments, beginning of year	38,950,387	38,259,509
Cash and temporary investments, end of year	40,494,424	38,950,387

The accompanying notes are an integral part of this financial statement.

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements
For the Year Ended December 31, 2024

1

The Essex-Windsor Solid Waste Authority (the "Authority") is a Joint Board of Management created by the Corporation of the County of Essex (the "County") and the Corporation of the City of Windsor (the "City") pursuant to an agreement dated May 18, 1994, (the "EWSWA Agreement") to establish, operate and manage, among other things, the Regional Landfill, recycling and waste diversion programs.

1. Summary of Significant Accounting Policies and Reporting Practices:

The financial statements of the Authority are prepared in accordance with accounting policies prescribed by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Basis of accounting:

(i) Accrual:

The accrual basis of accounting recognizes revenue as it is earned and is measurable. Expenses are recognized as they are incurred and are measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

(ii) Non-financial Assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They generally have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(iii) Tangible Capital Assets:

Tangible Capital Assets ("TCA") are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset Classification & Amortization Schedule

Classification	Useful Life (Years)
Buildings	15-20
Machinery & Equipment	5-15
Vehicles	7-10
Land Improvements	10-20
Heavy Machinery	7-10
Office Equipment	10

The Regional Landfill and its asset retirement obligation has an estimated service capacity of 12,200,000 tonnes and is being amortized using the units of production method based on capacity used during the year.

Land has an infinite life and accordingly is not amortized.

1. Summary of Significant Accounting Policies and Reporting Practices (continued):

(iv) Asset Retirement Obligations:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made

The liability for closure of operational sites and post-closure care relating to landfill sites has been recognized based on estimated future expenses. Under the modified retroactive method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Assumptions used in the subsequent calculations are revised yearly.

The Authority recognized the liability for the asset retirement obligations of the Regional Landfill as at January 1, 1997, the day the Landfill started accepting waste. This was the year the Authority became legally obligated to incur retirement costs.

It is estimated that by the time the Regional Landfill ceases operating, December 31, 2037, the Authority will be obligated to pay for the post-closure care costs for a period of 40 years after its closure, which is management's current best estimate of the period such care will be necessary. It is estimated that the post-closure care costs will amount to \$152,527,913.

The liability is equal to the sum of future cash flows for a period of 40 years commencing in 2038 which is subsequently discounted back to January 1, 1997, at a rate of 4.23%. The liability includes costs which are directly attributable to the asset retirement which includes but are not limited to post-retirement operation, maintenance, hauling and the treatment of leachate and monitoring.

The Authority also monitors two closed landfills. Under agreements with five local municipalities, the Authority is recovering the post-closure care costs from the local municipalities based on their respective proportion of waste deposited in their respective closed landfills. The local municipalities bear the cost of the operation, maintenance and monitoring of the closed landfills and therefore the liability for asset retirement obligation has not been included in the liability for Landfill. No other assets met the PS 3280 recognition criteria as at December 31, 2024.

(v) Employee future benefit obligations:

The Authority has adopted the accrued method of accounting for employee future benefits as required by the Canadian Institute of Chartered Accountants. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and assumptions of mortality and termination rates, retirement age and expected inflation rate. Actuarial gains and losses on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. Actuarial gains and losses for non-pension post-retirement benefits are amortized over the average remaining service period of active employees, which is 13 years. Actuarial gains and losses for post-employment benefits are fully recognized in the year they arise.

1. Summary of Significant Accounting Policies and Reporting Practices (continued):

(vi) Investments:

Investments are recorded at cost or amortized cost. Investment earnings are accounted for on an accrual basis. Premiums and discounts are amortized over the life of the investment. When there has been a loss of value that is other than a temporary decline in value, the respective investment is written down to recognize the loss in the statement of operations and accumulated surplus.

(vii) Foreign Currency Translation:

The financial statements for monetary assets and liabilities that are denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, are adjusted to reflect the exchange rates in effect at the financial statement date. The unrealized gains arising from foreign currency changes amounted to \$74,670.

(viii) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the valuation of accounts receivable, the valuation of employee benefits, the carrying value of the Regional Landfill's asset retirement obligation costs and the carrying value of tangible capital assets. Actual results could differ from those estimates.

(ix) Newly effective accounting standards:

The Authority considered the adoption of the following standards concurrently beginning January 1, 2024:

- PS 3160 Public Private Partnerships (P3s) provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.
- PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.
- PSG-8 Purchased Intangibles provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

As a result of applying these new accounting standards, there has been no impact to the Authority's financial statements.

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements (continued)
For the Year Ended December 31, 2024

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2. Due from City of Windsor:

As more fully described in note 6, the Authority received certain proceeds and investments in settlement of certain litigation. These investments are held in trust by the City on behalf of the Authority and consist of the following:

	Amortized costs 2024 \$	Amortized costs 2023 \$
Government of Canada Stripped Coupon Bond Maturing December 1, 2024 - \$5,317,650	-	5,090,799
RBC Dominion Securities - Cash	-	108
	<u>\$ -</u>	<u>\$5,090,907</u>

The Government of Canada Stripped Coupon Bond matured on December 1, 2024.

3. Pension Agreements:

The Authority contributes to the Ontario Municipal Employees Retirement System (OMERS) on behalf of 31 employees. OMERS is a multi-employer, defined benefit plan which specifies the amount of the retirement benefit to be received by employees based on their length of service and earnings. However, as OMERS does not segregate its pension assets and liabilities information by individual employer, there is not sufficient information to enable the Authority to account for the plan as a defined benefit plan. The plan has been accounted for as a defined contribution plan.

The amount contributed to OMERS for 2024 was \$243,928 (2023 - \$211,917) for current service. Contributions in the current year have been included as an expense within the statement of operations and accumulated deficit.

4. Employee Benefits Payable:

Employee future benefit obligations are future liabilities of the Authority to its employees and retirees for benefits earned but not taken as at December 31, 2024 and consists of the following:

	2024 \$	2023 \$
Post retirement benefits	162,261	157,349
WSIB future benefits	214,787	152,065
	<u>\$377,048</u>	<u>\$309,414</u>

The Authority measures its post retirement and post employment benefit obligation for accounting purposes as at December 31 each year and consists of the following:

	2024	2023
Discount rate	5.00%	5.00%
Medical trend rate		
Initial	6.00%	6.00%
Ultimate	4.00%	4.00%
Dental trend rate	4.00%	4.00%

The medical trend rate has an initial rate of 6.00% but reduces by 0.33% per year to 4.00% in 2029 and 4.00% thereafter.

4. Employee Benefits Payable (continued):

Information about the Authority's future obligation with respect to post retirement and employment benefits are as follows:

	2024	2023
	\$	\$
Accrued benefit liability at the beginning of the year	309,414	281,932
Current service cost	66,019	38,630
Interest	21,958	11,283
Amortization of actuarial loss	22,028	5,337
Expected benefit payments	(42,372)	(27,768)
Accrued benefit liability at the end of the year	377,047	309,414
Unamortized net actuarial gains	(204,821)	(230,622)
Obligation for benefits	172,226	78,792

5. Regional Landfill Asset Retirement Obligation Costs:

The Authority has recorded ARO as of the January 1, 2024 implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts. The Statement of Financial Position reflects a balance of \$35,114,746 (2023 - \$33,689,673) for the Regional Landfill asset retirement obligation care expenses.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2024	2023
Liabilities for ARO at Beginning of Year		
Opening Balance	\$ 33,689,673	\$ 32,322,434
Accretion Expense Incurred During the Year	1,425,073	1,367,239
Liabilities for ARO at end of year	\$ 35,114,746	\$ 33,689,673

The site has an approximate capacity of 12.2 million cubic metres, of which 7.89 million has been consumed to December 31, 2024. Based on past and projected waste levels it is estimated that the Regional Landfill will reach capacity in 13 years. The Authority has established a reserve to help fund these future expenses, and at December 31, 2024, the balance in this reserve fund approximated \$2,733,514 (2023 – \$2,638,536).

6. Net Long-Term Liability:

In July 2005, the County, City and Authority (the "Plaintiff") settled a legal action commenced in the Ontario Superior Court of Justice against MFP Financial Services, Leasing-Infrastructure Financing Trust 1 ("LIFT") and others in which the Plaintiffs had alleged that certain of the defendants had fraudulently and negligently misrepresented the rate of interest payable by the Plaintiffs in respect of a head lease and sublease intended to be a loan to finance certain costs incurred by the Authority to develop the Regional Landfill and pay the costs of future landfill expansions.

6. Net Long-Term Liability (continued):

Under the terms of the mediated and Court approved settlement, LIFT assigned its rights under the original head lease which the Court ruled was a loan from LIFT to the County and City, to Sun Life Assurance Company Limited ("Sun Life"). Sun Life restructured the loan, in favour of the debenture in the amount of \$62,808,331, bearing interest at 6.427% per annum, issued by the County, on behalf of the County and the Authority. The County and the City are jointly liable for the debenture, which provided for principal and interest payments on January 15 and July 15 of each year, commencing January 15, 2006 and maturing on July 31, 2031. Total interest over the term of the debenture will aggregate \$88,454,959. Other significant terms and conditions of the settlement are as follows:

- (a) Cash proceeds of \$5,728,000 held by LIFT on account of a payment previously owing under the head lease were distributed to the County and City and used to retire certain indebtedness incurred in prior years by the Authority with respect to Regional Landfill expenses.
- (b) Investments held by another defendant with a book value of \$10,195,743 at the date of settlement were distributed to the County and the Authority. At their respective maturity dates, these investments will be considered as further advances by LIFT as provided under the original head lease agreement.
- (c) Payment of \$7,146,880 by LIFT to the County and City, which was used, along with interest earned thereon, towards payments otherwise due with respect to the Sun Life debenture during the period commencing January 15, 2006 and ended on January 15, 2008. Those proceeds were intended to effectively reduce the original cost of borrowing included in the head lease and sub-lease during this period. As part of the agreement, no other payments with respect to the debenture are payable during this timeframe.

The investments noted in paragraph (b) above are currently being held by the City in trust for the Authority.

- (d) Payment of \$2,400,000 by MFP Financial Services Limited on account of costs of the legal action incurred by the Plaintiffs.

Net Long-term liability consists of:

	2024	2023
	\$	\$
Debenture payable	43,411,949	47,350,125
Accrued Interest	1,291,848	1,409,040
	<u>\$44,703,797</u>	<u>\$48,759,165</u>

Under the terms of the debenture agreement, no principal repayments were required until 2013 and the excess of interest otherwise payable over the actual amount of the debenture payments due annually was capitalized as part of the debenture payable. Principal repayments began in 2013.

Principal payments due over the next five years and thereafter are as follows:

	\$
2025	3,692,677
2026	3,498,841
2027	3,768,779
2028	4,028,442
2029	4,272,773
2030 and thereafter	24,150,437

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements (continued)
For the Year Ended December 31, 2024

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7. Tangible Capital Assets:

Costs	Balance at December 31, 2023	Additions	Disposals	Balance at December 31, 2024
Asset Retirement Obligations	\$ 11,007,606	\$ -	\$ -	\$ 11,007,606
Regional Landfill Construction	46,950,933	-	-	46,950,933
Land	4,450,709	-	-	4,450,709
Land Improvement	5,325,372	-	-	5,325,372
Building and Improvements	12,826,484	264,713	(208,535)	12,882,662
Vehicles	508,091	14,359	(18,822)	503,628
Heavy Machinery	5,039,059	-	-	5,039,059
Machinery and Equipment	8,213,194	97,715	(6,385,234)	1,925,675
Office Furniture & Equipment	21,396	-	-	21,396
Computer Systems	127,741	24,491	-	152,232
Assets under construction	347,320	8,274,435	(25,758)	8,595,997
Total	\$ 94,817,905	\$ 8,675,713	\$ (6,638,349)	\$ 96,855,269

Accumulated amortization	Balance at December 31, 2023	Disposals	Amortization expense	Balance at December 31, 2024
Asset Retirement Obligations	\$ 6,818,740	\$ -	\$ 308,181	\$ 7,126,921
Regional Landfill Construction	36,740,951	-	1,957,724	38,698,675
Land	-	-	-	-
Land Improvement	3,445,958	-	168,005	3,613,963
Building and Improvements	11,271,104	(208,536)	496,108	11,558,676
Vehicles	426,296	(18,822)	20,424	427,898
Heavy Machinery	1,879,106	-	650,606	2,529,712
Machinery and Equipment	6,556,328	(5,331,282)	177,846	1,402,892
Office Furniture & Equipment	18,853	-	1,806	20,659
Computer Systems	127,741	-	4,082	131,823
Total	\$ 67,285,077	\$ (5,558,640)	\$ 3,784,782	\$ 65,511,219

Net book value	Balance at December 31, 2023	Balance at December 31, 2024
Asset Retirement Obligations	\$ 4,188,866	\$ 3,880,685
Regional Landfill Construction	10,209,982	8,252,258
Land	4,450,709	4,450,709
Land Improvement	1,879,414	1,711,409
Building and Improvements	1,555,380	1,323,986
Vehicles	81,795	75,730
Heavy Machinery	3,159,953	2,509,347
Machinery and Equipment	1,656,866	522,783
Office Furniture & Equipment	2,543	737
Computer Systems	-	20,409
Assets under construction	347,320	8,595,997
Total	\$ 27,532,828	\$ 31,344,050

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements (continued)
For the Year Ended December 31, 2024

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7. Tangible Capital Assets (continued):

Costs	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
Asset Retirement Obligations	\$ 11,007,606	\$ -	\$ -	\$ 11,007,606
Regional Landfill Construction	46,950,933	-	-	46,950,933
Land	4,450,709	-	-	4,450,709
Land Improvement	5,325,372	-	-	5,325,372
Building and Improvements	12,665,911	160,573	-	12,826,484
Vehicles	508,091	-	-	508,091
Heavy Machinery	5,039,059	-	-	5,039,059
Machinery and Equipment	8,003,052	210,142	-	8,213,194
Office Furniture & Equipment	21,396	-	-	21,396
Computer Systems	127,741	-	-	127,741
Assets under construction	-	347,320	-	347,320
Total	\$ 94,099,870	\$ 718,035	\$ -	\$ 94,817,905

Accumulated amortization	Balance at December 31, 2022	Disposals	Amortization expense	Balance at December 31, 2023
Asset Retirement Obligations	\$ 6,536,398	\$ -	\$ 282,342	\$ 6,818,740
Regional Landfill Construction	33,649,410	-	3,091,541	36,740,951
Land	-	-	-	-
Land Improvement	3,277,953	-	168,005	3,445,958
Building and Improvements	10,782,667	-	488,437	11,271,104
Vehicles	400,267	-	26,029	426,296
Heavy Machinery	1,215,133	-	663,973	1,879,106
Machinery and Equipment	6,288,172	-	268,156	6,556,328
Office Furniture & Equipment	17,380	-	1,473	18,853
Computer Systems	127,741	-	-	127,741
Total	\$ 62,295,121	\$ -	\$ 4,989,956	\$ 67,285,077

Net book value	Balance at December 31, 2022	Balance at December 31, 2023
Asset Retirement Obligations	\$ 4,471,208	\$ 4,188,866
Regional Landfill Construction	13,301,523	10,209,982
Land	4,450,709	4,450,709
Land Improvement	2,047,419	1,879,414
Building and Improvements	1,883,244	1,555,380
Vehicles	107,824	81,795
Heavy Machinery	3,823,926	3,159,953
Machinery and Equipment	1,714,880	1,656,866
Office Furniture & Equipment	4,016	2,543
Computer Systems	-	-
Assets under construction	-	347,320
Total	\$ 31,804,749	\$ 27,532,828

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements (continued)
For the Year Ended December 31, 2024

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8. Accumulated Deficit:

Accumulated Deficit consists of individual fund deficits and reserves as follows:

	2024	2023
DEFICIT	\$	\$
Invested in tangible capital assets	24,310,876	22,065,808
Unfunded		
Net long-term liability	(44,703,797)	(48,759,165)
Landfill asset retirement obligation costs	(35,114,746)	(33,689,673)
Employee benefits	(377,047)	(309,414)
Total deficit	(55,884,714)	(60,692,444)
RESERVES		
Equipment Replacement	11,772,243	10,050,682
Rate Stabilization	10,158,988	10,448,289
Working Capital	650,000	650,000
Regional Landfill	2,676,756	3,044,088
Regional Landfill Perpetual Care	2,733,513	2,638,536
Regional Landfill Debt Retirement	6,474,035	7,128,101
Regional Landfill Future Cell Construction	9,274,170	12,772,237
Landfill 2 Perpetual Care	95,493	81,562
Landfill 3 Perpetual Care	448,629	404,767
Waste Diversion	1,878,565	1,817,003
Recycling	-	114,584
Insurance	250,000	250,000
Total reserves	46,412,392	49,399,849
Total accumulated deficit	(9,472,322)	(11,292,595)

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements (continued)
For the Year Ended December 31, 2024

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9. Budget Data:

The audited budget data presented in these financial statements is based upon the 2024 operating and capital budgets approved by the Authority on November 7, 2023. Amortization was not contemplated on development of the budget and, as such, has been included based on the actual 2024 figure. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenue:	
Operating Budget	\$ 35,504,320
Capital Budget	11,199,500
Add:	
Transfers from other funds	(12,261,890)
Total Revenue	\$ 34,441,930
Expenses:	
Operating Budget	\$ 39,289,102
Capital Budget	3,784,782
Less:	
Capital Expenses	(3,784,782)
Total Expenses	\$39,289,102
Annual Deficit	(\$4,847,172)

10. Expenses by Object:

	2024	2023
	\$	\$
Operating goods and services	18,492,242	18,824,515
Regional Landfill financing costs	6,918,068	6,841,704
Municipal and residential compensation	3,766,749	4,087,469
Salaries, wages and employees benefits	3,491,582	3,074,421
Amortization	3,784,782	4,989,956
	<u>36,453,423</u>	<u>37,818,065</u>

11. Contingency:

During the normal course of operations, the Authority may be subject to various legal actions. The settlement of these actions, if any, is not expected to have a material effect on the financial statements of the Authority.



Essex-Windsor Solid Waste Authority Administrative Report

April 30, 2025

To: The Chair and Board of the Essex-Windsor Solid Waste Authority
From: Steffan Brisebois, Manager of Finance and Administration
Meeting Date: Tuesday, May 06, 2025

Subject: **2025 EWSWA Asset Management Plan**

Purpose

The purpose of this report is to request that the Board approve the 2025 EWSWA Asset Management Plan ("AMP") per the direction of O. Reg. 588/17. The Authority's AMP will form part of the City of Windsor (the "City") and County of Essex's (the "County") 2025 AMP.

Background

On May 7, 2024, the Board approved the 2024 EWSWA Asset Management Plan.

Following the initial requirement of the O. Reg 588/17 "*Asset Management Planning for Municipal Infrastructure*", the O. Reg (in summary) requires that on or before July 1, 2025, every asset management plan include the following additional information:

- 1) That for each asset category, the levels of service established in the 2024 AMP be expanded to include proposed levels of service;
- 2) That an explanation be provided for why the proposed levels of services are appropriate;
- 3) That lifecycle management and financial strategy be set out in accordance with specific criteria outlined in O. Reg 588/17;
- 4) That estimates be calculated regarding the capital expenditures and significant operating costs to achieve the proposed level of services and
- 5) Any key assumptions be outlined in the plan.

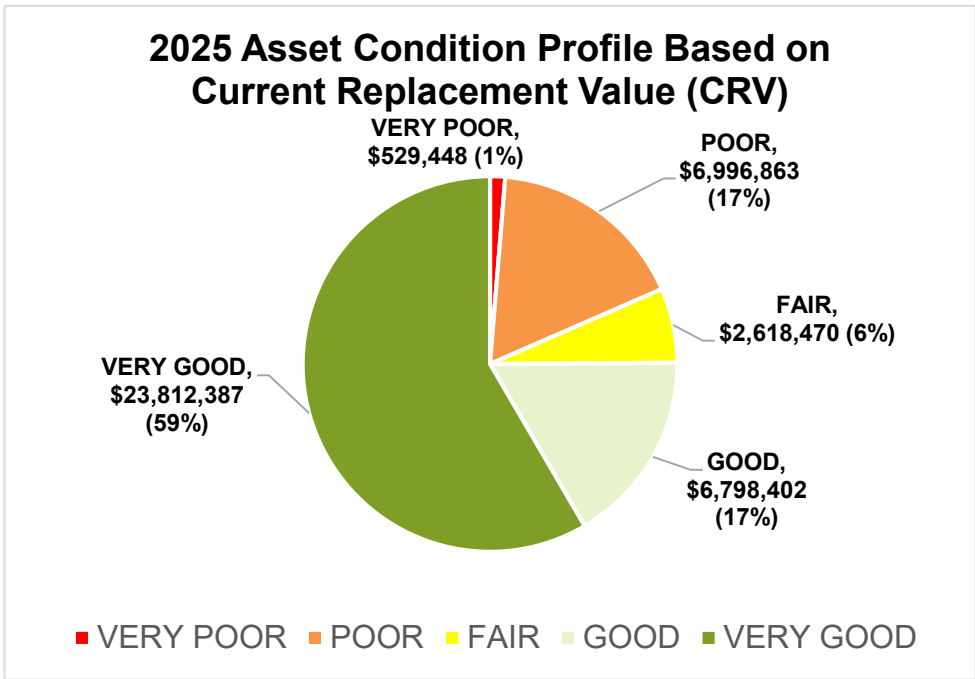
Discussion

The complete 2025 AMP document has been included as an attachment to this report. The 2025 AMP expands on what was included in the 2024 AMP to meet the requirements set out in O. Reg 588/17. The AMP was created with the oversight of the City of Windsor and the County of Essex Administration. This report is intended to summarize what is presented in the 2025 AMP.

Current State of the Infrastructure for the Asset Portfolio

Summarizing the current state of the infrastructure of the asset portfolio (excluding the Regional Landfill)

Administration included the chart from the 2025 AMP, which summarizes the 2025 Asset condition profile based on the current replacement value (excluding the Essex-Windsor Regional Landfill).



2025 Replacement Value \$40,755,570	2025 Average Asset Condition "Good"	2025 CRV in "Good to Very Good" Condition 76%
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In summary, based on the replacement value, the Authority’s assets remain, on average, in good to very good condition.

The 2025 AMP provides an overview of EWSWA’s current average anticipated annual future spending to fund the replacement of existing assets and compares

the spending to the average annual infrastructure gap to maintain the current levels of services. The summary is included in the table below:

Average Current Level of Annual Infrastructure Spending	Average Annual Infrastructure Gap to Maintain Current Levels of Service	Annual Infrastructure Funding Gap
\$899,300	\$1,799,130	(\$899,830)

The annual infrastructure funding gap reflects the extra dollars needed to fund the full replacement of all EWSWA's assets (excluding the Regional Landfill) over the assets' respective useful lives. The gap does not reflect program changes and/or funding for other assets outside of the existing 2024 AMP asset listings.

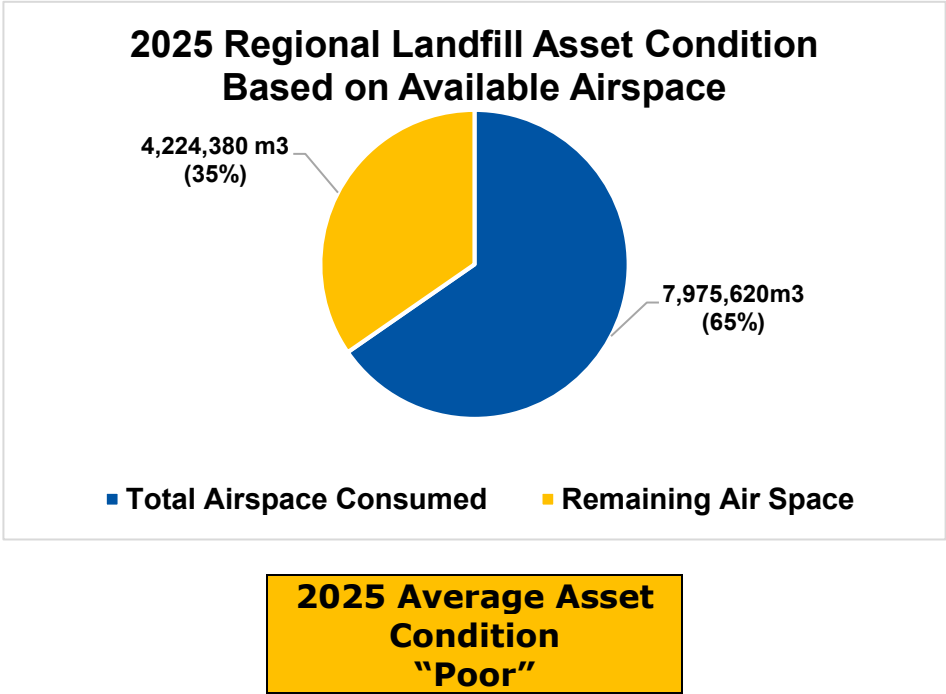
In addition, the 2025 AMP includes the average annual capital spending over the next 10 years as the existing assets reach their useful life. The table below compares the funding gap between the anticipated average annual spending compared to the minimum infrastructure spending for the next 10 years.

Average Current Level of Annual Infrastructure Spending	Average Annual Infrastructure Capital Spending over a 10-year period	Annual Infrastructure Funding Gap
\$899,300	\$929,030	(\$29,730)

The funding gap illustrates that EWSWA has a funding deficit, which serves to replace the existing assets (which form the 2024 AMP asset listing) over the next 10 years. The gap does not include any program changes, funding for other assets outside the existing 2024 AMP listings and/or funding for assets beyond the 10 years.

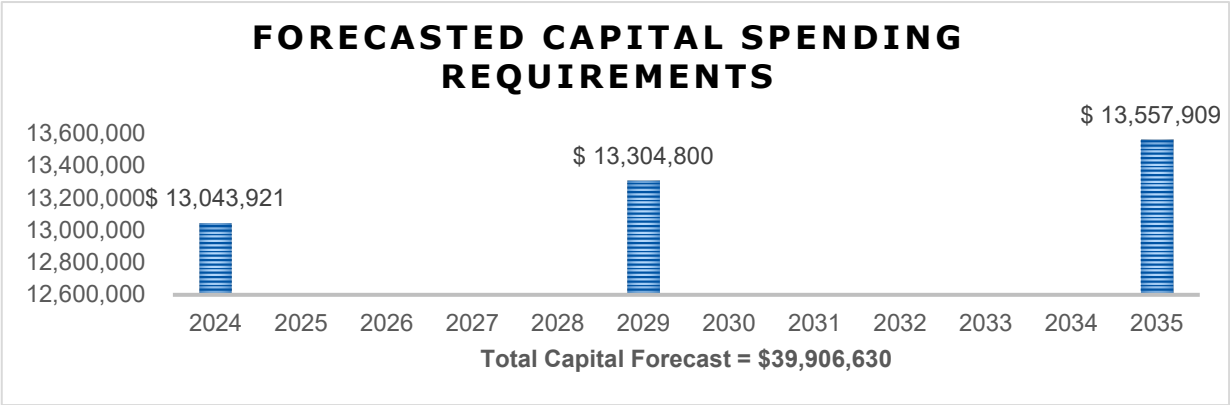
Summarizing the current state of the Regional Landfill (excluding all other assets)

The 2025 AMP provides details on the condition of the Regional Landfill. The condition of the Regional Landfill is expressed in the graph below. The condition was formed using the estimated remaining airspace of the Regional Landfill over the total available airspace.



The condition of the Regional Landfill has been assessed as "Poor" due to the percentage of airspace remaining over the total estimated airspace of the Regional Landfill. As expected, as airspace continues to be depleted, the condition of the Regional Landfill will continue to decrease.

Both the forecasted capital spending requirements and the anticipated funding gap for the Regional Landfill have been summarized in the 2025 AMP. The figures which summarize these financial figures are shown below:




Average Annual Regional Landfill Capital Requirement	Annual Contribution from the Future Cell Reserve	Revised Average Capital Spending Gap	Average Current Level of Annual Capital Spending	Annual Funding Gap
\$3,325,550	(\$1,083,350)	\$2,242,200	\$1,441,100	(\$873,955)

In summary, capital spending for cell construction is funded through internal financing mechanisms and contributions from existing reserves. The loan portions are paid back through operations over the life of the asset. The annual funding gap represents a gap between when the capital funds are needed versus the timing of the outstanding loans being paid back through operations. The replacement cost does not factor in the costs associated with the siting and construction of a new Landfill site, such as acquiring or procuring land, legal, engineering and approval costs, and infrastructure costs associated with the construction of buildings, leachate and lagoon systems, cell development, and other related costs.

Proposed Level of Service and Targets

Administration included the current and the proposed performance level of service in the 2025 AMP. The level of service is shown below:

Level of Service: Metric Description	Current Performance (CLOS)	Proposed Performance (PLOS)	Proposed Change
Average Asset Condition Weighted by CRV	"Good"	"Good"	

Administration included as part of the 2025 AMP that the Average Asset Condition Weighted by CRV for the proposed performance level of service remain in "Good" condition (excluding the Regional Landfill).

Lifecycle Management Activities

The 2025 AMP includes the average annual budget and lifecycle investment scenarios. The table below summarizes the lifecycle activity costs and the proposed current performance:

Lifecycle Activity	Average Budget	Average Annual Cost to Maintain Current Performance (Condition)	Average Annual Identified Infrastructure Spending Requirements
Inspection & Monitoring	\$314,900	\$361,000	\$361,000
Maintenance	\$2,132,030	\$2,386,750	\$2,386,750
Replacement / Construction Activities	\$240,000	\$275,130	\$275,130
Total	\$2,686,930	\$3,022,880	\$3,022,880

In summary, Administration proposed that the lifecycle activities remain at the current performance level. The lifecycle activities assist in prolonging the useful life of existing assets and prevent accelerated deterioration. The options and risks are explored further in the 2025 AMP.

Financial Implications

There are currently no financial implications to the 2025 Budget. The proposed funding strategies surrounding the proposed service level will be considered during the development of the 2026 Operating Plan and Budget.

Recommendation

THAT the Board **approve** the 2025 Essex-Windsor Solid Waste Asset Management Plan, and;

THAT the proposed funding strategy for the 2025 AMP be considered during the development of the 2026 Operating Plan and Budget and be brought forward to the Board for consideration.

Submitted By



Steffan Brisebois, Manager of Finance and Administration

Attachment: EWSWA 2025 Asset Management Plan



2025 ESSEX-WINDSOR SOLID WASTE AUTHORITY ASSET MANAGEMENT PLAN (AMP)

1.1 Current State of the Infrastructure for the Asset Portfolio

The Essex-Windsor Solid Waste Authority ("EWSWA") is the governmental agency charged with the responsibility of providing an economical and environmentally conscious integrated solid waste management system for the seven local communities of the County of Essex and the City of Windsor. EWSWA provides programs to manage the solid non-hazardous waste generated in the County of Essex and the City of Windsor in an environmentally sound manner through processes which include, but are not necessarily limited to, reduction, reuse, recycling, composting, and landfilling.

The EWSWA owns and operates an array of solid waste disposal and diversion assets. The tables highlight the current state of the infrastructure for the EWSWA asset portfolio.

EWSWA Administration has separated the asset portfolio into two categories:

- 1) All EWSWA Assets, excluding the Essex-Windsor Regional Landfill;
and
- 2) Essex-Windsor Regional Landfill

The reasoning is that the methodology used to assess the asset's useful life differs from one another.

1.1.1 Summary of the Infrastructure for the Asset Portfolio, excluding Regional Landfill

The section provides a summary of the current condition of EWSWA's asset portfolio, excluding the Regional Landfill. Financial figures and funding gaps expressed in this section exclude the Regional Landfill, as the Regional Landfill asset will be discussed separately in the following section.

The chart below illustrates the 2025 asset condition profile and categorizes the assets by condition, providing an estimated value based on their current replacement cost.

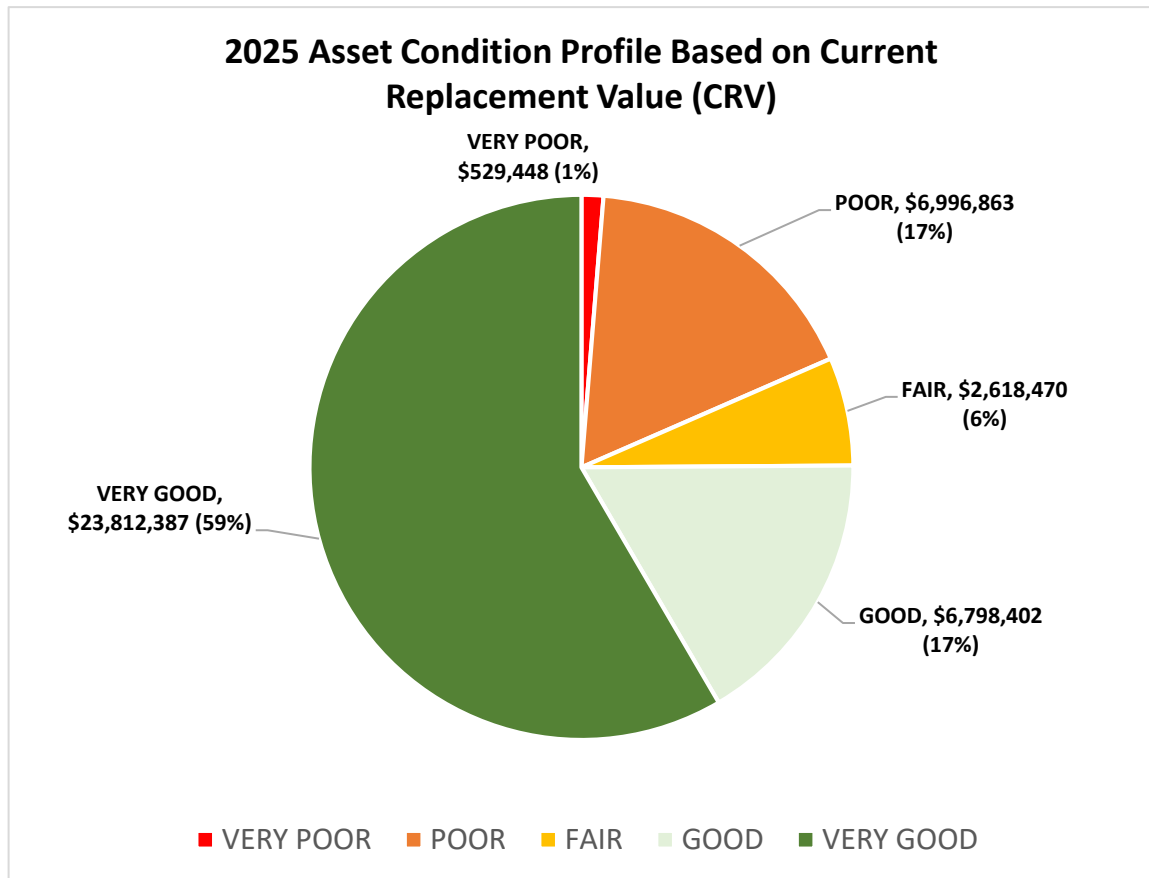


Table 1: Summary from the 2025 Asset Condition Profile Based on Current Replacement Value (CRV) From Graph Above

2025 Replacement Value	2025 Average Asset Condition "Good"	2025 CRV in "Good to Very Good" Condition
\$40,755,570		76%

As part of the 2025 Asset Management Plan (AMP) update, the replacement value of assets has been reassessed to reflect more accurate and current information. The 2025 replacement value has been revised from \$32,649,400, the total replacement cost reported in the 2024 AMP, to \$40,755,570. This increase is due to new information provided by the consultant 'Facility Risk Solutions,' who conducted building condition assessments on all EWSWA facilities, and due to a revision in the replacement cost methodology for the building asset segment. In the 2024 AMP, the replacement cost of EWSWA's buildings was calculated using the regular Consumer Price Index (CPI). However, the 2025 AMP was revised using the Non-Residential Building Construction Price Index (NRBCPI), which more accurately reflects current construction tender prices. As a result, the

updated replacement costs for the buildings better align with actual market conditions.

Table 2: Summary of EWSWA Annual Infrastructure Funding Gap

Average Current Level of Annual Infrastructure Spending	Average Annual Infrastructure Gap to Maintain Current Levels of Service	Annual Infrastructure Funding Gap
\$899,300	\$1,799,130	(\$899,830)

Average Current Level of Annual Infrastructure Spending: The figure represents the future spending towards replacing EWSWA assets, which is formed from the 15-year forecast included in the 2025 Operating Plan and Budget.

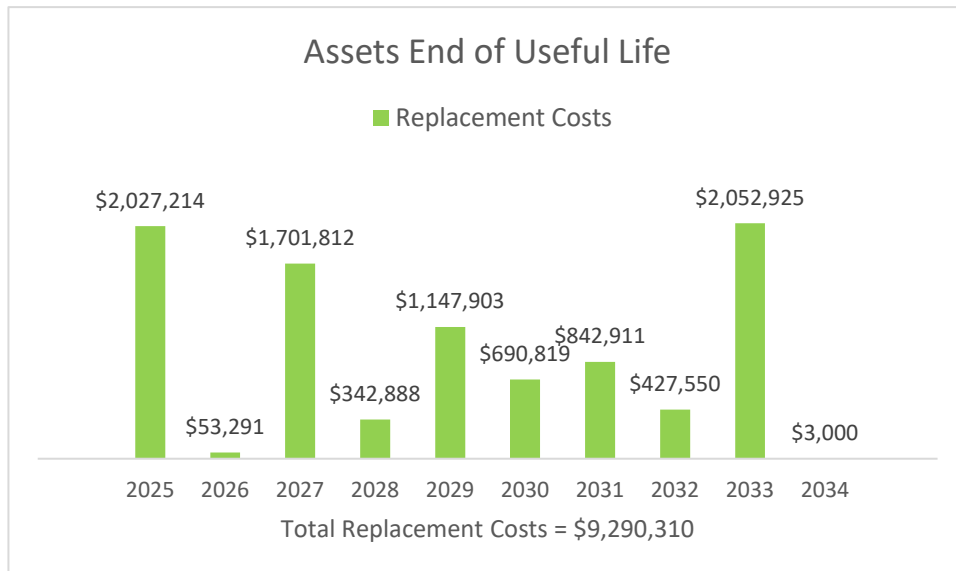
Average Annual Infrastructure Gap to Maintain Current Levels of Service: This figure is the annual sum of dollars needed to replace **all** existing assets (excluding the Regional Landfill and including only the assets which formed the 2024 AMP) at the end of their respective lives.

Annual Infrastructure Funding Gap: The figure represents the funding gap between what EWSWA anticipates spending to replace existing EWSWA assets, less the sum of dollars needed to replace all existing assets at the end of their useful life.

The infrastructure gap does not reflect assets that are added to the asset portfolio due to new programs or varying operational needs. Additionally, the value represents the funding of 100% of the replacement cost of all assets (excluding the Regional Landfill) over their respective useful lives.

Table 3: 10-Year Summary of Replacement Costs for Assets That Have Reached the End of Their Useful Life

The following graph provides a summary of the estimated replacement costs over the next 10 years for assets that are projected to reach the end of their useful life, based on current condition assessments and updated replacement cost methodologies. The assets represent only EWSWA's existing assets that require replacement, which are formed based on the 2024 AMP asset listings.



Average Current Level of Annual Infrastructure Spending	Average Annual Infrastructure Capital Spending over a 10-year period	Annual Infrastructure Funding Gap
\$899,300	\$929,030	(\$29,730)

The average annual infrastructure capital spending over a 10-year period figure represents the minimum spending to replace the existing assets over the next 10-years. It does not account for assets purchased as part of the launch of the Green Bin program and/or spending for future assets beyond the 10-year period.

1.1.2 Summary of the Regional Landfill Infrastructure (excluding all other assets in the portfolio)

This section specifically highlights the financial figures and condition assessments related to the Regional Landfill asset.

The EWSWA owns and operates the Essex-Windsor Regional Landfill (Regional Landfill). The Regional Landfill is subdivided into 10 approximately equal-sized Cells. The replacement cost of the Regional Landfill represents the costs associated with the construction of the three (3) remaining unconstructed Cells (Cell 4 South, Cell 5 North and South). The replacement cost does not consider the costs associated with the siting and construction of a new Landfill site, such as acquiring or procuring land, legal, engineering and approval costs, and infrastructure costs associated with the construction

of buildings, leachate and lagoon systems, cell development, and other related costs.

The Regional Landfill was created to accept a total of 12,200,000 m³ of waste. The Regional Landfill condition was revised in the 2025 AMP to reflect the remaining airspace available for waste over the total available airspace. This approach better illustrates the annual condition as airspace is consumed. The table below (Table 4) illustrates the available airspace of the Regional Landfill in a pie graph.

Table 4: Regional Landfill Condition Based on the Available Airspace

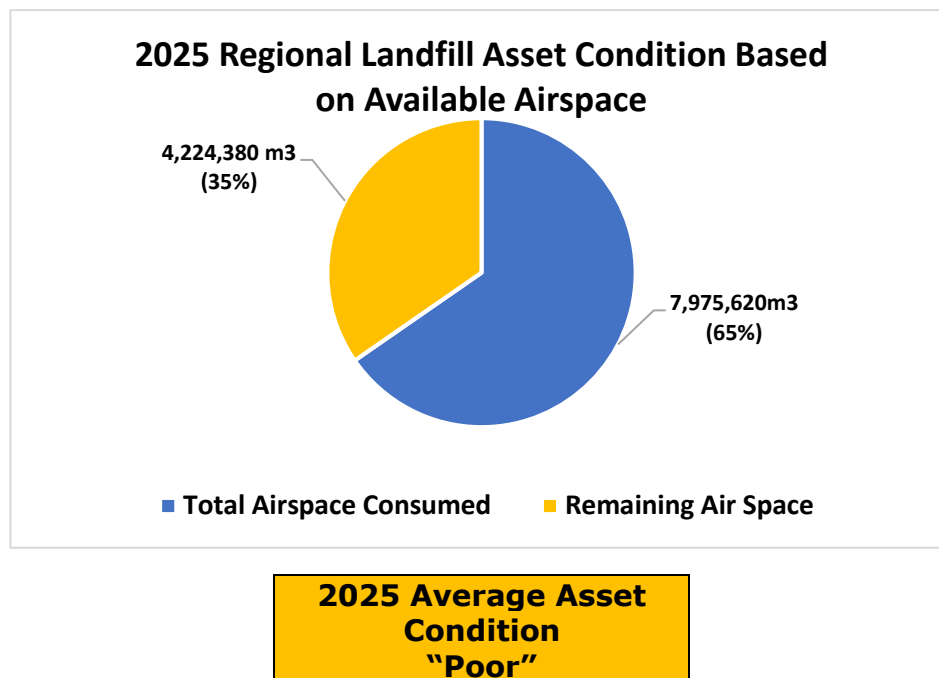
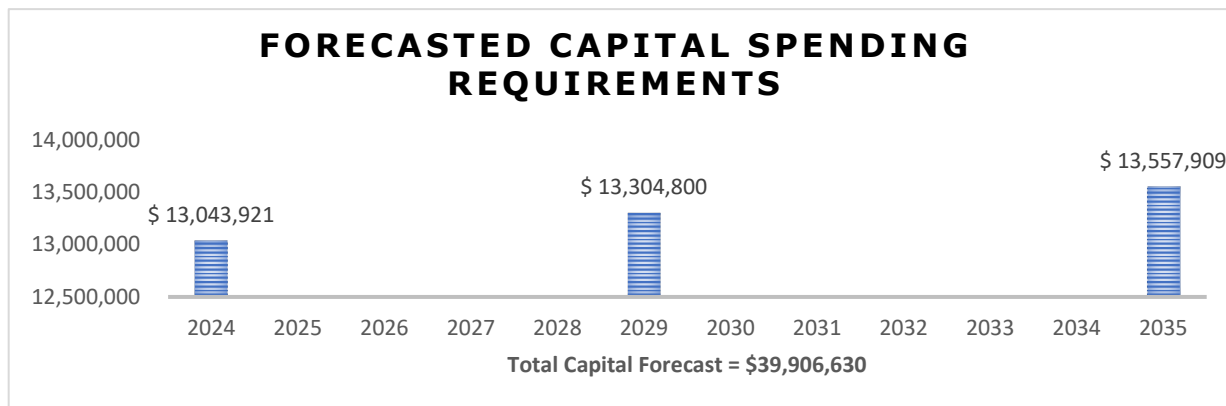


Table 5: Forecasted Capital Requirements of the EWSWA Regional Landfill

The bar graph below illustrates the total estimated costs to construct the remaining three (3) unconstructed cells at the Regional Landfill and the anticipated construction timelines based on current annual tonnage estimates. Note that Cell 5 construction began in 2024 and is anticipated to be completed in 2025.



**2025 Capital Forecast
\$39,906,630**

Table 6: Summary of EWSWA Annual Infrastructure Funding Gap for the Regional Landfill

Average Annual Regional Landfill Capital Requirement	Annual Contribution from the Future Cell Reserve	Revised Average Capital Spending Gap	Average Current Level of Annual Capital Spending	Annual Funding Gap
\$3,325,550	(\$1,083,350)	\$2,242,200	\$1,441,100	(\$873,955)

Average Annual Regional Landfill Capital Requirement – This figure represents the sum of dollars needed to be spent to construct the remaining three (3) cells at the Regional Landfill over the total number of years of capital spending (2024 to 2035 - 12 years)

Annual Contribution from the Future Cell Reserve – The figure represents the remaining funds in the Future Cell Reserve (preconstruction of Cell 5) over the total number of years of capital spending.

Revised Average Capital Spending Gap – This figure is the difference between the total annual capital requirement less the Future Cell Reserve contribution.

Average Current Level of Annual Capital Spending – The figure represents the funds EWSWA anticipates spending over the total number of years of capital spending.

The funding mechanism established by EWSWA for cell construction at the Regional Landfill is through internal financing and contributions from the Future Cell Development Reserve. The internal loan portion is paid back via operations, over the anticipated life of the asset, rather than at the time

capital funds are needed. The funding mechanism creates a gap between when the EWSWA anticipates outlaying funds for cell construction versus over the anticipated life of the asset. In addition, the funding gap only represents a timing difference and does not reflect the gap between what EWSWA would need to raise to site and construct a new landfill once the Regional Landfill reaches the end of its useful life. Given the challenges in quantifying the replacement costs of siting and constructing a new landfill, the funding gap was left out of the 2025 AMP.

1.2 Levels of Service

Level of Service (LOS) metrics are a key component of the EWSWA's Asset Management Program, enabling the assessment of performance, identification of improvement areas, and informed decision making to better serve the community while optimizing resources and supporting accountability and transparency. O. Reg. 588/17 mandates the understanding of the Current Level of Service (CLOS) and the development of Proposed Levels of Services (PLOS).

1.2.1 2024 Current Levels of Service

The EWSWA identified both the Current Community Level of Service (CCLOS) and the Technical Levels of Service (TLOS) in the 2024 AMP. No changes or revisions were performed to the existing 2024 CCLOS.

The 2024 Community Levels of Service are included in the table below for reference:

Core Values	Community Levels of Service
Environmental Stewardship	Solid waste services are provided in a manner that has a minimal impact on the environment.
Reliable	The provision of solid waste disposal and recycling collection services are reliable and meet the public needs.
Efficiency	Solid waste and diversion services are provided in a cost-efficient manner to maximize the value of the taxpayers' dollars.

The 2024 Technical Levels of Service are included in the table below for reference:

Core Values	Key Performance Indicator
Environmental Stewardship	% of facilities operating within Environmental Compliance Approval ("ECA")
Environmental Stewardship	% of residential waste diverted from the Landfill
Reliability	% of assets in Good to Very Good condition
Reliability	Average tonnes of household waste landfilled

The proposed level of service per the O. Reg 588/17 is formed using the existing current TLOS from the 2024 AMP. The challenge with using the existing key performance indicators (formed in the 2024 AMP) is that each TLOS requires Administration to assess whether EWSWA can afford the PLOS and whether the PLOS is achievable. Many key performance metrics established in the 2024 AMP may not be feasible in establishing a PLOS due to factors such as: EWSWA not having the authority to impose changes to municipal garbage contracts, EWSWA's inability to directly impose municipal by-laws which could directly affect key performance indicators and/or a general financial challenge in quantifying the necessary funds needed to impact the existing technical service levels. Therefore, through consultation with both County of Essex and the City of Windsor Administration, EWSWA Administration has revised the current TLOS for the 2025 AMP to be based on the average asset condition weighted by the current replacement value (CRV).

1.2.2 2025 Current Levels of Service

The level of service metric included in the 2025 AMP is the Average Asset Condition Weighted by the asset's current replacement cost. The 2025 Technical Level of Service is included in the table below and showcases the current performance (excluding the Regional Landfill):

Level of Service: Metric Description	Current Performance (CLOS)
Average Asset Condition Weighted by CRV	"Good"

1.2.3 Methodology of Establishing the Proposed Levels of Service (PLOS)

The PLOS are long-term targets that serve as performance goals, designed to align services with community expectations and corporate priorities while minimizing risk and long-term costs. To clearly understand the impact of establishing PLOS targets, a thorough review of the original work completed under the 2024 AMP, inclusive of the development of the initial LOS metrics and the Life Cycle Management (LCM) scenarios, was undertaken. The scenarios illustrate risks associated with changes to the current levels of services. The scenarios include:

- Risks of Reducing CLOS (Scenario 1): Current Funding modelled the condition of the assets over the forecast period, should EWSWA continue to fund the asset portfolio.
- Risks of Maintaining CLOS (Scenario 2): Maintain Current Performance (CLOS) model cost over the forecast period to maintain the asset portfolio's current condition.
- Risk of Increasing the CLOS (Scenario 3): Infrastructure Needs as Per Lifecycle Strategies modelled the cost over the forecast period to perform the planned inspection, maintenance, renewal and replacements as scheduled per the lifecycle strategy model developed for each sub-segment of the asset portfolio.

Risks of Reducing CLOS (Scenario 1)	Risks of Maintaining CLOS (Scenario 2)	Risks of Increasing CLOS (Scenario 3)
<ul style="list-style-type: none"> • Potential for increased breakdown of assets • Potential reduction in available services and/or programs offered to customers/residents 	<ul style="list-style-type: none"> • Similar risks as Scenario 1, but with a lesser degree of impact • Forecasted funding to maintain CLOS may be understated and may fail 	<ul style="list-style-type: none"> • Increased short-term cost to the municipalities, residents and or customers • Additional staff/operational needs are required to implement the increase

Risks of Reducing CLOS (Scenario 1)	Risks of Maintaining CLOS (Scenario 2)	Risks of Increasing CLOS (Scenario 3)
<ul style="list-style-type: none"> Essential services may be impacted or halted Potential increase in the environmental impact if assets are not properly maintained/replaced. 	to capture the true replacement cost	<ul style="list-style-type: none"> Forecasted funding needs may be understated or overstated

1.2.4 Proposed Level of Service and Targets

EWSWA included the current performance and the proposed performance level of service in the table below:

Level of Service: Metric Description	Current Performance (CLOS)	Proposed Performance (PLOS)	Proposed Change
Average Asset Condition Weighted by CRV	"Good"	"Good"	

The proposed level of service is to maintain EWSWA Average Asset Condition (Weighted by CRV) in "Good" condition (excluding the Regional Landfill). The current condition of EWSWA assets remains in "Good" condition however, maintaining the current annual capital spending (represented in Table 2) may result in a decline in the CLOS due to a spending gap. A risk-based replacement approach and lifecycle activity spending have kept EWSWA's current level of service in "Good" condition. The financial strategies surrounding the costs of the proposed service level will form part of the 2026 Operating Plan and Budget.

1.3 Lifecycle Investment Scenarios & Estimated Significant Annual Operating Costs

The 2024 AMP required that lifecycle activities be identified and strategies be formed using qualitative measures. To maximize the estimated useful life of an asset, a lifecycle management strategy must be adopted to proactively maintain an asset's condition and prevent accelerated deterioration. The 2024 AMP lifecycle activities have been restated in the table below:

Activity Type	Description of Strategy
Inspection & Monitoring	<p>Inspection of buildings and equipment are performed regularly by EWSWA staff. The EWSWA scales and fire suppression systems require regular inspection and are performed by licensed inspectors. The Landfill requires regular monitoring and maintenance per its ECA. The monitoring and reporting requirement of the Landfill are conducted by contracted environment engineers. Heavy equipment used at the Landfill are inspected daily by EWSWA's contracted operators. Fleet vehicles are inspected by EWSWA staff and major repairs are performed by their respective dealers.</p>
Maintenance	<p>General repairs and maintenance are completed as necessary by EWSWA staff or contracted staff while significant repairs are completed by equipment manufacturers, or third-party contractors. Maintenance procedures at the Landfill are conducted by third-party contractors which would be as a result of EWSWA's staff inspection processes or through the recommendations made by EWSWA's contracted environmental engineers. Some maintenance tasks performed at the Landfill include, but are not limited to, the cleaning and scraping of roads, performing litter and dust control and maintaining the leachate collection system. Fleet vehicles are serviced regularly by their EWSWA staff and major repairs are performed by their respective dealers.</p>
Replacement / Construction Activities	<p>Heavy equipment is generally held until end of its service maintenance contract, and replaced with new equipment. The equipment manufacturers regularly service the heavy equipment and perform all major repairs per their contract. The Landfill Cells have a finite amount of space in which waste can be disposed. Once a Cell is nearing capacity, a new Cell is designed using EWSWA's environmental engineer and construction is conducted by a third-party contractor.</p>

The financial figures in the table below (Table 7) represent the cumulative effect of the lifecycle costs over a 10-year forecasting period.

Table 7: Combined Average Annual Budget and Lifecycle Investment Scenarios

Lifecycle Activity	Average Budget	Average Annual Cost to Maintain Current Performance (Condition)	Average Annual Identified Infrastructure Spending Requirements
Inspection & Monitoring	\$314,900	\$361,000	\$361,000
Maintenance	\$2,132,030	\$2,386,750	\$2,386,750
Replacement / Construction Activities	\$240,000	\$275,130	\$275,130
Total	\$2,686,930	\$3,022,880	\$3,022,880

Average Budget - Represents the average lifecycle activity budget if no inflationary rate were applied over the 10 years.

Average Annual Cost to Maintain Current Performance (Condition) – Represents the Average Budget multiplied over a 10-year forecast using specific inflationary rates for each lifecycle activity, divided over 10 years.

Average Annual Identified Infrastructure Spending Requirements – Represents the annual sum of spending needed to maintain the current performance (condition).

It is estimated that to maintain the current performance, a 3% inflationary rate year-over-year over a 10-year cycle is needed to maintain the current performance of the lifecycle activities. The exception is that energy costs were inflated using a 1.5% year-over-year rate over the 10 years.

The EWSWA has remained prudent with spending relating to lifecycle activities. EWSWA lifecycle activity spending is primarily driven using a risk-based approach. This approach has kept EWSWA assets in overall “Good” condition. Lifecycle management scenarios are provided below to illustrate

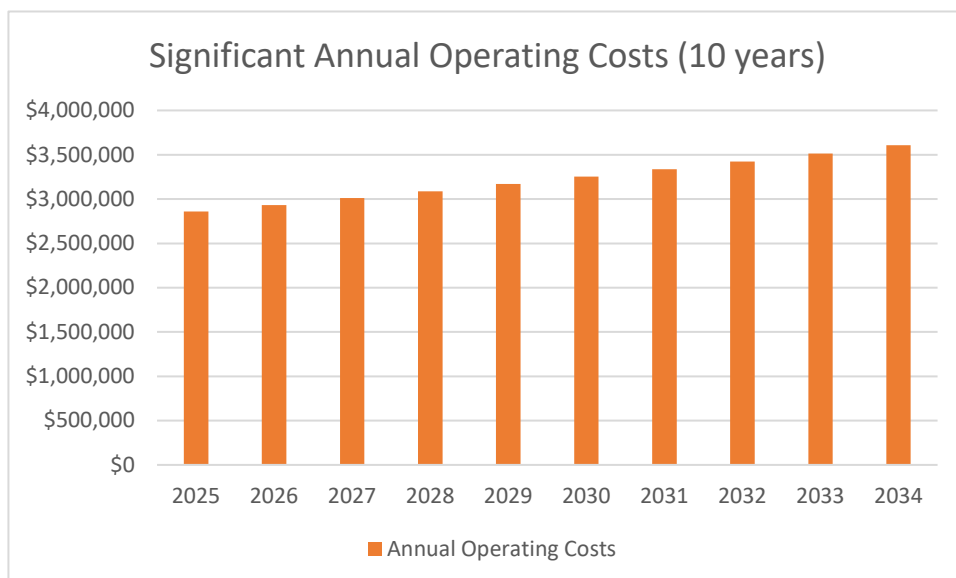
the risks associated with modifying current performance. The scenarios include:

- Risks of reducing current performance (Scenario 1): Maintain Average Budget
- Risks of maintaining current performance (Scenario 2): Include inflationary factors in the funding for lifecycle activities

Risks of reducing current performance (Scenario 1)	Risks of maintaining current performance (Scenario 2)
<ul style="list-style-type: none"> • Potential for increased breakdown of assets • Potential reduction in available services and/or programs offered to customers/residents • Essential services may be impacted or halted • Potential increase in the environmental impact if assets are not properly maintained/replaced. 	<ul style="list-style-type: none"> • Similar risks as Scenario 1, but with a lesser degree of impact • Forecasted funding to maintain current performance may be understated and may fail to capture the true lifecycle cost

The included bar graph below (Table 8) illustrates the estimated operating costs for 10 years. The operating costs consider inflationary impacts and/or potential growth.

Table 8: Significant Annual Operating Costs



1.3.1 Risk Mitigation Strategies

The EWSWA has included financial and non-financial strategies tailored to help mitigate the risks associated with not performing specific lifecycle activities. Some strategies include:

- Conducting improved condition assessments and studies to better prioritize high-risk assets and areas
- Prioritizing asset replacements based on risk assessment
- Exploring cost-effective alternatives to extend asset lifespan
- Enhancing asset management practices for more efficient decision-making
- Identify and leverage grant or other funding opportunities
- Implementing advanced technologies to improve efficiencies
- Promoting community education and encouraging resident participation

Recommendations

- THAT the EWSWA Board approve the Essex-Windsor Solid Waste Authority 2025 Asset Management Plan (AMP) and;
- THAT the proposed funding strategy for the 2025 AMP be considered during the development of the 2026 Operating Plan and Budget and be brought forward to the Board for consideration.



Essex-Windsor Solid Waste Authority Administrative Report

April 28, 2025

To: The Chair and Board of the Essex-Windsor Solid Waste Authority

From: Steffan Brisebois, Manager of Finance and Administration

Meeting Date: Tuesday, May 06, 2025

Subject: January to March 2025 – Three-Month Operating Financial Review

Purpose

The purpose of this report is to present a three-month financial review of the Authority's revenues and expenditures for the period January to March 2025.

Background

Section 5(l) of the Agreement between the City of Windsor and County of Essex that created the Essex-Windsor Solid Waste Authority states: "The Authority shall receive operating statements and reports on a quarterly basis, or more frequently if desired by the Authority and/or City or County Council."

Discussion

Historically, the delivery of material for disposal at the Authority depots is much lower during the period of January to March than in other months of the year. This creates a challenge for Administration to compare actual first-quarter results to budget estimates. Administration has therefore only included in this report items that have a material variance to budget or are significant in nature such as Municipal and Industrial/Commercial/Institutional delivered refuse.

Operating Revenue

Municipal Tip Fee Revenue – Refuse

Municipal tip fee revenue increased marginally due to the increase in the tipping fee rate when compared to the same period in 2024. The revenue increase amounted to \$7,370 (\$1,080,120 in 2024 vs \$1,072,750 in 2024). In the first three months of 2025, the Regional Landfill received a total of 25,120 tonnes versus 25,540 tonnes in 2024 during the same period, a difference of 420 tonnes.

Municipal Tip Fee Revenue – Organics

Most municipal organic programs do not operate in the winter months. In the first three months, the Authority received 151 tonnes (2024 - 205 tonnes) of organic waste.

Industrial/Commercial/Institutional (IC&I) Tip Fee Revenue – Landfilled Material

IC&I customer tonnages are lower in the first quarter when compared to the same period in 2024, resulting in a decrease in the net projected earnings. The significant decrease is primarily attributable to a large volume hauler delivering fewer tonnes of both refuse and vines than during the same period in 2024. The tables below summarize the change in tonnage and earnings for the first quarter.

IC&I Landfillable Tonnages

Description	2025 Tonnes	2024 Tonnes	Variance
Industrial, Commercial or Institutional Waste	15,368	21,715	(6,347)
Greenhouse Vines and Growing Medium	3,800	13,022	(9,222)
Contaminated Soil	3,865	1,857	2,008
Total Tonnes	23,033	36,594	(13,561)

IC&I Landfillable Earnings

Description	2025 Revenue	2024 Revenue	Variance
Industrial, Commercial or Institutional Waste, including Vine Material	\$1,188,228	\$1,643,191	(\$454,963)
Contaminated Soil	\$154,617	\$74,295	\$80,322
Less: Host Compensation (2025 - \$11.34/tonne; 2024 - \$11.01/tonne)	(\$261,194)	(\$402,900)	\$141,706
January – March Revenues	\$1,081,651	\$1,314,586	(\$232,935)

Industrial/Commercial/Institutional Tip Fee Revenue – Non-Landfilled Material

The bulk of ICI Non-Landfilled Material consists of daily cover material (i.e. Auto Shredder Fluff). Less cover material was received in the first three months of 2025 when compared to the same period in 2024. The variance amounted to 4,062 fewer tonnes of cover material than during the same period in 2024 (23,101 tonnes in 2025 vs. 27,163 tonnes in 2024). In the first quarter of 2025, \$251,800 in revenue was earned, versus \$248,500 during the same period of 2024. The increase in revenue is a result of an increase in the cover material tipping fee rate.

Operating Expenditures

No other significant expenditure variances have been identified in the first three months of 2025.

Financial Implications

Administration anticipated a reduction in the total landfillable waste in 2025 due to increases in the tipping fee rates and the launch of the Green Bin program. Administration included a decrease of 18,340 tonnes from the 2024 budgeted tonnes (2025 Budget - 291,930 tonnes vs. 2024 Budget - 310,270 tonnes). Administration will continue to monitor the revenues and expenditures, and update the Board on any significant financial impact as more information becomes available in the calendar year. The next financial operating update is the January to June 2025 six-month financial report, and the report will be presented to the Board.

Recommendation

THAT the Board ***receive*** this report as information.

Submitted By



Steffan Brisebois, Manager of Finance and Administration



Essex-Windsor Solid Waste Authority Administrative Report

April 23, 2025

To: The Chair and Board of the Essex-Windsor Solid Waste Authority
From: Michelle Bishop, General Manager
Meeting Date: Tuesday, May 06, 2025
Subject: Recipients of the 2024 Employee Excellence Awards

Purpose

The purpose of this report is to provide the Board with details of the County of Essex Employee Excellence Awards program, an initiative to celebrate employees who embody organizational values, demonstrate excellence in their roles and inspire others to achieve their best.

Background

On March 19, 2025, at Essex County Council, 24 employees were celebrated during the inaugural Employee Excellence Awards ceremony for their exceptional and inspiring efforts.

Recipients were honoured in the following four award categories:

- **Teamwork:** This category recognizes employees who excel in collaboration, fostering unity and achieving collective goals.
- **Innovation:** This category recognizes employees who introduce creative solutions, improvements or ideas that drive progress and enhance our operations.
- **Service Excellence:** This category recognizes employees who go above and beyond in delivering exceptional service to internal or external colleagues and partners.
- **Empowerment:** This category recognizes those who empower and uplift their colleagues, creating an environment for success and professional growth.

Discussion

The award nominations were open to all staff, including the County of Essex, Essex County Highways, Essex-Windsor EMS, Sun Parlour Home, Essex County Library and the Essex-Windsor Solid Waste Authority.

Administration is excited to announce that Authority staff were nominated in all four categories and were recognized for the following:

- **Service Excellence Award: Nicholas Kramer**

Nicholas Kramer is a Labourer, Materials Recovery Facility, with the Essex-Windsor Solid Waste Authority. He was praised as a “dedicated and outstanding employee who consistently delivers exceptional customer service” with a “positive attitude, professionalism, and willingness to go above and beyond.” Since starting with EWSWA as a student, Nicholas has been coming to work every day with a smile and always asks if there is anything else he can do before heading home for the day.

- **Teamwork Award Honourable Mention: Marcia Mallia**

Marcia Mallia is an Accounting Clerk with the Essex-Windsor Solid Waste Authority. She was praised for her “exceptional teamwork and collaboration” and for “always helping others and stepping in when needed.” She was lauded for her “commitment to clear communication, problem-solving, and supporting colleagues,” helping them to accomplish their goals.

- **Innovation Award Honourable Mention: Tom Paquette**

Tom Paquette is a Labourer at the Essex Windsor Solid Waste Authority’s Regional Landfill. He has taken on the challenge of setting up, operating and maintaining the first leachate treatment plant in Ontario using Reverse Osmosis. He was praised for his “proactive mindset and strong problem-solving skills” and for being a “leader amongst his peers in his passion to implement and operate sustainable technology for one of the County’s most valuable assets.”

- **Empowerment Award Honourable Mention: Mike Nicolai**

Mike Nicolai is an Inspector at the Regional Landfill with the Essex-Windsor Solid Waste Authority. He has a “huge impact on the team” with his “positive attitude and genuine kindness” and his ability to always find the bright side of any situation. Co-workers feel good when they are around

Mike, who "leads by example, always motivating others to do the same as a leader amongst his peers in his passion for providing great service and a positive attitude towards customers and other staff."

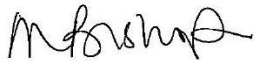
Financial Implications

There are no financial implications.

Recommendation

That the Board **receive** this report as information.

Submitted By



Michelle Bishop, General Manager



**Essex-Windsor Solid Waste Authority
By-Law Number 8-2025**

**Being a By-Law to Authorize the Execution of Agreement
between the Essex-Windsor Solid Waste Authority
and Advantage Equipment Ltd. For the Supply of
One (1) Four Wheel Drive Utility Tractor**

Whereas the Essex-Windsor Solid Waste Authority has approved entering into an Agreement with Advantage Equipment Ltd., for the supply of one (1) Four Wheel Drive Utility Tractor.

Now Therefore the Essex-Windsor Solid Waste Authority enacts as follows:

- 1) THAT EWSWA hereby approves the acquisition of one Four Wheel Drive Utility Tractor at a cost of \$121,655.00 plus applicable taxes from Advantage Equipment Ltd.
- 2) THAT the term of this Agreement shall reflect the terms and conditions set out in the tender documents;

THIS By-Law shall take effect upon the final passing thereof.

ESSEX-WINDSOR SOLID WASTE AUTHORITY

**Gary McNamara
EWSWA Board Chair**

**Michelle Bishop
General Manager**

**Read a First, Second and Third Time, Enacted and Passed
this 6th Day of May, 2025.**



Essex-Windsor Solid Waste Authority By-Law Number 9-2025

Being a By-law to Confirm the Proceedings of the Meeting of the Board of the Essex-Windsor Solid Waste Authority

WHEREAS by Agreement dated 18 May 1994, made between the Corporation of the County of Essex and the Corporation of the City of Windsor, the Essex-Windsor Solid Waste Authority (The Authority) was created as a joint board of management pursuant to Sections 207.5 and 209.19 of the *Municipal Act, RSO 1990, Chapter M.45* and;

WHEREAS Subsection 5.(3) of the Municipal Act, RSO 2001, Chapter 25, provides that the powers of a municipality shall be exercised by By-Law and;

WHEREAS Section 1 of the Municipal Act RSO 1990, Chapter M 46 defines a municipality as including a board, commission or other local authority exercising any power with respect to municipal affairs or purposes and;

WHEREAS it is deemed expedient that the proceedings of the Authority at this meeting be confirmed and adopted by By-Law

NOW THEREFORE the members of the Authority enact as follows:

- 1) The action of the members of the Authority in respect to each recommendation contained in the Report/Reports of the Committees and each motion and resolution passed and other action taken by the members of the Authority at this meeting is hereby adopted and confirmed as if all such proceedings were expressly set out in this by-law.
- 2) The Chair and the proper officials of the Authority are hereby authorized and directed to do all things necessary to give effect to the action of the members of the Authority referred to in the preceding section hereof.
- 3) The Chair and the General Manager of the Authority are authorized and directed to execute all documents necessary in that behalf.

Gary McNamara
EWSWA Board Chair

Michelle Bishop
General Manager

**Read a First, Second and Third Time, Enacted and Passed This 6th Day of
May, 2025.**